

POLICIES
AND
PROCEDURES
OF THE
WASHINGTON STATE
TAX CONSULTANTS

*The mission of the Washington State Tax
Consultants is to promote excellence and
professionalism in the tax preparation industry
through education, networking, and adherence
to the highest ethical standards.*

Revised through August 2011
Updated – October 2011

These revised Policies and Procedures were approved by two-thirds of the Association's State Board Members present at the State Board Meetings held on August 12, 2010, at the Holiday Inn in Yakima, Washington, January 6, 2011, at the Northwest Landing Restaurant in Tukwila, Washington, and August 18, 2011, at the Kitsap Conference Center in Bremerton, Washington.

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WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

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PREAMBLE

Purpose

The purpose of these *Policies and Procedures* is to accurately reflect, and guide, the operations of the Washington State Tax Consultants (also referred to as WSTC or, herein, the Association).

Policies and Procedures and Bylaws

These *Policies and Procedures* shall be in harmony with the **Bylaws** of the Washington State Tax Consultants.

However, should there be a conflict between the **Bylaws** and these *Policies and Procedures*, the **Bylaws** shall prevail.

Eligibility to Vote at a State Board Meeting

The following State Board positions shall be entitled to one (1) vote at a State Board Meeting:

- each Executive Board Member, or, in their absence, their proxy with written authorization, and
- each Chapter President, or, in their absence:
 - their Accredited Vice-President, or
 - their proxy with written authorization

In the event that a member holds more than one (1) of the listed State Board positions above, that member shall be entitled to one (1) vote for each position held.

Revising these *Policies and Procedures*

Any State Board Member may submit revision(s) to these *Policies and Procedures* to the Policy and Procedure Review Committee.

Proposed revision(s) to these *Policies and Procedures* may be voted on at the second State Board Meeting after the revision(s) are introduced.

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PREAMBLE *(continued)*

Revising these *Policies and Procedures* *(continued)*

However, by a simple majority vote of State Board Members present, either in person or represented by a proxy, proposed revision(s) may be voted on at the next State Board Meeting after the revision(s) are introduced.

A quorum being present, these Policies and Procedures may be revised at a State Board Meeting of the Association by a two-thirds (2/3) vote of those State Board Members present, either in person or represented by a proxy.

Should the result of the calculation above not be a whole number, the result will be round up to the nearest whole number.

WASHINGTON STATE TAX CONSULTANTS

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TERMS

Accredited Members *refers to* members of the Washington State Tax Consultants, except Student Members, whose membership dues are current, and have submitted their Education Report of thirty (30) Continuing Professional Education (CPE) contact hours to the Support Office

Associate Members *refers to* members of the Washington State Tax Consultants, whose membership dues are current and

- are Student Members; and
- if not Student Members, have either:
 - submitted their Education Report of less than thirty (30) CPE contact hours to the Support Office, or
 - not submitted their Education Report to the Support Office

Association *refers to* the Washington State Tax Consultants

Chapter *refers to* a geographic group of tax professionals granted a Charter by the Washington State Tax Consultants to be recognized as a Chapter

Chapter President *refers to* the President of a Chapter, an Accredited Member elected by a plurality of that Chapter's members who voted

duly appointed representative, used in the Bylaws, *refers to* an appointee approved by a majority of the State Board Members present, either in person or represented by a proxy, at a State Board meeting

Editor *refers to* the Editor of the Washington State Tax Consultants' Newsletter

Education Hours Review Committee *refers to* the standing committee, whose chair is appointed by the State President, for the purpose of reviewing Education Reports of randomly selected members

Elected State Officers *refers to* the State President, two (2) State Vice-Presidents, State Secretary, and State Treasurer

Election Committee *refers to* a special committee, whose chair is appointed by the State President for the purpose of counting the votes, and presenting the results of a State election to the membership

Executive Board *refers to* the Elected State Officers and the Past State President, whose members may be collectively *referred to as* **Executive Board Members**

WASHINGTON STATE TAX CONSULTANTS

Policies and Procedures (2011)

TERMS *(continued)*

Former Members *refers to* tax professionals, or full-time students, who were in the immediately preceding membership year, or short membership year, members of the Washington State Tax Consultants and whose membership dues are not current

Grievance Committee *refers to* a special committee of Chapter Presidents appointed by the State President for the purpose of hearing the merits of an allegation against members of the Washington State Tax Consultants

Lifetime Members *refers to* retired members of the Washington State Tax Consultants, nominated by their Chapter and approved by the State Board as a Lifetime Members for their substantial contributions to the Association and their Chapter

Newsletter *refers to* the “**Tax Tables**,” the official newsletter of the Washington State Tax Consultants

Nominating Committee *refers to* a special committee, whose chair is appointed by the State President for the purpose of nominating candidates for State Office

Past Members *refers to* tax professionals, or full-time students, who were previously members, other than former members, of the Washington State Tax Consultants

Past State President *refers to* the member of the Washington State Tax Consultants who served as the State President immediately preceding the current State President

Retired Members *refers to* members of the Washington State Tax Consultants, whose membership dues are current and

- who have retired from the practice of preparing tax returns,
- who desire to continue their membership in the Association, and
- were members of Washington State Tax Consultants immediately prior to their retirement

State *refers to* the Washington State Tax Consultants, and is generally used in a title; *for example:* State President

WASHINGTON STATE TAX CONSULTANTS

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TERMS *(continued)*

State Board *refers to* the Washington State Tax Consultants Board of Directors, specifically the Executive Board Members and Chapter Presidents, whose members may be collectively *referred to as* **State Board Members**

State President *refers to* the President of the Washington State Tax Consultants, an Accredited Member elected by a plurality of the votes cast by the Association's Accredited Members

State Secretary *refers to* the Secretary of the Washington State Tax Consultants, an Accredited Member elected by a plurality of the votes cast by the Association's Accredited Members

State Treasurer *refers to* the Treasurer of the Washington State Tax Consultants, an Accredited Member elected by a plurality of the votes cast by the Association's Accredited Members

State Vice-Presidents *refers to* the two (2) Vice-Presidents of the Washington State Tax Consultants, each an Accredited Member separately elected by a plurality of the votes cast by the Association's Accredited Members

Student Members *refers to* members of the Washington State Tax Consultants, whose membership dues are current and who are enrolled as full-time students, as defined in section 152(f)(2) of the **Internal Revenue Code** (as amended from time to time), in a recognized accounting, business administration, tax, or related program leading to a certificate, diploma, or degree at an accredited educational institution

Support Office Administrator *refers to* the Washington State Tax Consultants member who is awarded the Support Office Contract

Washington State Tax Consultants *refers to* the non-profit corporation organized under Washington State law, Title 24 RCW, Chapter 24.03, **Washington Nonprofit Corporations Act** (as amended from time to time) and recognized by the Internal Revenue Service as a tax-exempt organization under section 501(c)(6) of the **Internal Revenue Code** (as amended from time to time)

WSTC *refers to* the Washington State Tax Consultants, as its official abbreviation

WASHINGTON STATE TAX CONSULTANTS

Policies and Procedures (2011)

AWARDS

Policy

The Awards shall consist of:

- Member of the Year
- Chapter of the Year
- President's Award
- Chapter Incentive
- Achiever Award
- Lifetime Member

Recommended Procedures

Member of the Year

The general membership shall nominate members for Member of the Year, according to criteria established by past Members of the Year. The current Member of the Year will be responsible for this yearly project. The final selection is to be made by the past Members of the Year.

The Award is a traveling plaque with the new name added each year and a smaller individual plaque for the new Member of the Year to keep. The Award will be presented at the Annual Convention.

Chapter of the Year

This Award is currently based on a "total points" system, the Chapter of the Year Guidelines, which may be reviewed and evaluated by the State Board. The Guidelines for this Award shall be published in the Association's Member Handbook and are available at the Support Office.

The Chapter of the Year Guidelines may be revised, at a State Board Meeting, by approval of a two-thirds (2/3) vote of those State Board Members present, either in person or represented by a proxy.

WASHINGTON STATE TAX CONSULTANTS

Policies and Procedures (2011)

AWARDS *(continued)*

Recommended Procedures (continued)

Chapter of the Year *(continued)*

The Award is a traveling trophy with the Chapter's name and year of the Award. The current Chapter of the Year will be responsible for the engraving of the plaque for the next Chapter of the Year and will be reimbursed by the State Treasurer for this expense. The Award will be presented at the Annual Convention.

President's Award

The recipient of the President's Award is chosen solely at the discretion of the State President. The Award will be presented at the Annual Convention.

Chapter Incentive

A fifty dollar (\$50.00) cash award is presented to the Chapter with the most points earned in the Chapter of the Year Award.

There will be two (2) divisions and two (2) Awards:

- Small Chapter (twenty (20) members or less), and
- Large Chapter (more than twenty (20) members)

Achiever Awards

Achiever Awards are presented to the WSTC members with the highest number of Continuing Professional Education (CPE) contact hours for the past calendar year, as submitted to the Support Office each year by the last day of February.

There are three (3) levels:

- Bronze: fifty (50) – seventy-four (74) hours;
- Silver: seventy-five (75) – ninety-nine (99) hours; and
- Gold: one hundred plus (100 +) hours.

WASHINGTON STATE TAX CONSULTANTS

Policies and Procedures (2011)

AWARDS *(continued)*

Recommended Procedures (continued)

Achiever Awards *(continued)*

No more than the lesser of fifty percent (50%) of submitted CPE hours and fifteen (15) hours of CPE can be from instruction and preparation for instruction and the *Policies and Procedures* for Educational Requirements will apply.

A small plaque will be awarded to the highest Achiever in each category. In the case of multiple Achievers with the same number of hours, then each will receive a plaque.

The final Award will be one (1) year free membership and will be awarded to the member who has accumulated the most CPE hours for the year.

The Awards will be presented at the Annual Convention.

References

WSTC **Bylaws** – Article III, Membership

WSTC *Policies and Procedures* – Educational Requirements

Lifetime Member

State Lifetime Memberships are awarded to members who have retired from business, but wish to continue their association with WSTC. They will have at least ten (10) years continuous membership in WSTC and have made substantial contributions to the Association at State and Chapter levels. The member's Chapter will recommend the recipient for the Award and the State Board will award the Lifetime Membership. If the member is approved for the Award, their dues will be paid from State funds.

WASHINGTON STATE TAX CONSULTANTS
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BOARD EXPENSES

Policy

Reimbursement shall be made to the following:

- Executive Board Members:
 - State President
 - State Vice-Presidents (two (2))
 - State Secretary
 - State Treasurer
 - Immediate Past State President
- Chapter Presidents, or, in their absence, their representative (if they would not otherwise be reimbursed)
- Committee Chairs (if they would not otherwise be reimbursed)
- Newsletter Editor (if they would not otherwise be reimbursed)
- Support Office Administrator (if they would not otherwise be reimbursed)

Recommended Procedures

Reimbursement shall be made as follows:

Hotel

There shall be reimbursement for those members required to attend a State Board Meeting of the lesser of:

- the actual hotel expense, and
- eighty-five percent (85%) of the U.S. General Service Administration's Domestic Per Diem Rates (Maximum Lodging Rate).

For the Association's purposes, the rates published in October shall be effective for the following calendar year, January 1 to December 31 inclusive.

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

BOARD EXPENSES *(continued)*

Recommended Procedures (continued)

Reimbursement shall be made as follows:

Hotel *(continued)*

The distance traveled shall be one hundred and fifty (150) miles or more, each way, before a reimbursement for one (1) night's hotel is made.

If lodging is shared with another party who is reimbursed, each shall receive a pro rata share of the reimbursement.

Meals

There shall be no reimbursement for meals incurred by members attending a State Board Meeting.

Further, members who attend a State Board Meeting shall pay the State Treasurer fifteen dollars (\$15.00) for their meal.

The State Board shall annually review the dollar amount charged for meals at a State Board Meeting. The amount shall be adjusted, by even dollar amounts, to reflect the actual cost of such meals.

Mileage

Eligible mileage shall be reimbursed at thirty-four percent (34%) of the Internal Revenue Service's business mileage rate in effect when the travel was incurred. The result of the foregoing calculation shall be rounded to the nearest one-tenth (1/10) of a cent.

Further, eligible mileage for this reimbursement shall be eighty-five percent (85%) of the round-trip miles traveled for those members required to attend a State Board Meeting.

If the travel is shared with another member, who is also attending the State Board Meeting, only one (1) member shall be reimbursed.

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

BOARD EXPENSES *(continued)*

Recommended Procedures (continued)

Reimbursement shall be made as follows:

Reimbursement Procedure

There shall be no reimbursement of expenses to attend a State Board Meeting:

- held in conjunction with a Convention or Seminar for which a member has registered to attend, or
- for which a member is otherwise entitled to reimbursement by their chapter or by the State by virtue of another State Board or Committee position.

Chapters with a policy of reimbursing their President's expenses to attend a State Board Meeting shall inform the State Treasurer of such a policy.

Requests for expense reimbursement must be submitted not later than the date of the State Board Meeting following the date the expenses were incurred.

Requests for reimbursement shall not be considered unless submitted on a form approved by the State Treasurer.

References

WSTC **Bylaws** – Article X, State Board

WSTC *Policies and Procedures* – Appendix A-1, Request for Expense Reimbursement

BONDING

The State Treasurer need not be bonded, as current controls are adequate.

CHAPTER SPONSORED SEMINARS

Association Chapters are authorized to sponsor

- their own seminars, or
- with the approval of the State Board, the Annual Convention,

and set the registration fee(s) for the seminar or Annual Convention.

Chapter Refund Policy

Chapters may establish their own refund policies for Chapter sponsored seminars and Chapter sponsor Annual Conventions. However, the Chapter refund policy may not be more punitive than the State refund policy.

CHAPTERS

The State Board shall establish Chapters by granting Charters and providing **Bylaws** and Operating Guidelines for each Chapter. The Charters shall be revocable by the State Board.

New Chapters

All new Chapters will be granted a temporary Charter for one (1) year to build membership to eight (8) or more members. If, at the end of one (1) year, they have not reached eight (8) members at any time during that year their Charter will not be granted on a permanent basis.

Small Chapter Support

WSTC shall provide one hundred and fifty dollars (\$150.00) per year per small Chapter, to be used for membership development.

Small Chapters are defined as those with twenty (20) members or less.

WASHINGTON STATE TAX CONSULTANTS
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CHAPTERS *(continued)*

Reference

WSTC **Bylaws**, Article XIV, Chapters

CHECK POLICY

Two (2) signatures are required only on checks for more than five hundred dollars (\$500.00). The two (2) signatures may be the State President and either the State Secretary or State Treasurer.

The State Treasurer shall pay all bills within two (2) weeks of receiving the invoice.

Reference

WSTC **Bylaws**, Article X, State Board

CODE OF ETHICS

The Code of Ethics shall be printed in all Member Handbooks and in each State Newsletter.

Members found to have violated the Association's Code of Ethics may face disciplinary action.

Reference

WSTC **Bylaws**, Article IV, Discipline

CONVENTION SURPLUS/DEFICIT

The host Chapter shall retain fifty percent (50%) of the surplus from the Convention they sponsor. The Association shall receive the remaining fifty percent (50%) of the surplus.

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CONVENTION SURPLUS/DEFICIT *(continued)*

If the Convention suffers a deficit, the Association shall bear the entire loss.

DUES AND MEMBERSHIP

Policies

Effective July 1, 2003, the Association membership dues, for the membership year, July 1 to June 30 inclusive, shall be ninety dollars (\$90.00).

The State Board shall review the membership dues at least every two (2) years. Dues shall be adjusted, in even dollar amounts, to reflect the current and future economic needs of the Association.

The membership dues shall be distributed as follows:

- one-third (1/3) to the member's Chapter, and
- two-thirds (2/3) to the Association

However, in the event there is no chapter for a member to join, the one-third (1/3) of that member's membership dues shall be deposited in a separate Association account to be used for chapter development.

Further, the chapters shall not receive a share of:

- the reinstatement fee, should there be one, as it is not considered part of the membership dues, or
- State paid Lifetime Membership dues

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

New Members

Individuals, except students, who join the Association, shall pay membership dues as follows:

- after June 30 and before January 1 – full membership dues
- after December 31 and before July 1 – sixty percent (60%) of the membership dues
- after April 30 and before July 1 – membership dues shall be waived, provided, at that time, the individual pays the full membership dues for the next membership year

Upon joining, new members, except Student Members, shall be considered “Accredited Members.”

To maintain an “Accredited” status, new members, who join:

- after April 30 and before July 1, and pay the full membership dues for the next membership year, require
 - fifteen (15) hours of CPE for the calendar year prior to their first membership renewal, and
 - thirty (30) hours of CPE for each calendar year thereafter.
- after June 30 and before January 1, require
 - no hours of CPE for the calendar year prior to their first membership renewal, and
 - thirty (30) hours of CPE for each calendar year thereafter.
- after December 31 and before July 1, require
 - no hours of CPE and no Report for the calendar year prior to their first membership renewal,
 - fifteen (15) hours of CPE for the calendar year prior to the second membership renewal, and
 - thirty (30) hours of CPE for each calendar year thereafter.

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

DUES AND MEMBERSHIP *(continued)*

Policies (continued)

CPE examples for individuals who join during the 2011 – 2012 membership year

- *May 1 and June 30, 2011, inclusive, and pay their dues for the 2011 – 2012 membership year, would renew their membership on July 1, 2012, and require 15 CPE hours for 2011; their 2011 Education Report is due February 28, 2012.*
- *July 1 and December 31, 2011, inclusive, would renew their membership on July 1, 2012, and require no CPE hours for 2011; their 2011 Education Report is due February 28, 2012.*
- *January 1 and June 30, 2012, inclusive, would renew their membership on July 1, 2012, and require no CPE hours for 2011; they are not required to submit a 2011 Education Report.*

Dates New Members Joined (Inclusive)	CPE Required for Accredited Status – Calendar Year					
	2011		2012		2013	
	CPE	Report	CPE	Report	CPE	Report
5/1/11 – 6/30/11	15	Yes	30	Yes	30	Yes
7/1/11 – 12/31/11	0	Yes	30	Yes	30	Yes
1/1/12 – 6/30/12	0	No	15	Yes	30	Yes

‘Student’ Members

Individuals who are enrolled as full-time students, as defined in section 152(f)(2)(A) of the ***Internal Revenue Code***, in a recognized accounting, business administration, tax, or related program leading to a certificate, diploma, or degree at an accredited educational institution may join the Association as Student Members, a category of Associate Members.

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DUES AND MEMBERSHIP *(continued)*

Policies (continued)

‘Student’ Members *(continued)*

To be eligible for the student discount, the individual must be a full-time student upon application for membership. To continue to be eligible for student discount, upon renewal of membership, the individual must be a full-time student at that time.

The student shall provide a copy of their student identification card with their application for, or renewal of, membership.

Full-time students, who join the Association, shall pay membership dues as follows:

- after June 30 and before January 1 – fifty percent (50%) of the membership dues
- after December 31 and before July 1 – thirty percent (30%) of the membership dues

Notwithstanding any other provisions of these *Policies and Procedures*, Student Members shall not be entitled to vote in State or Chapter elections, or hold State or Chapter Offices.

Association Membership Numbers

Upon joining the Association a new member, Accredited, Associate, or any category thereof, shall be assigned a unique membership number.

However, in the event that a past member rejoins the Association, they may request their original membership number. The Association shall grant the past member’s request for their original number subject to:

- the request creating continuous membership, and
- the past member paying:
 - the membership dues required for each and every membership year not previously paid, and

WASHINGTON STATE TAX CONSULTANTS
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DUES AND MEMBERSHIP *(continued)*

Policies (continued)

Association Membership Numbers *(continued)*

- the reinstatement fee, should there have been one, for each and every membership year not previously paid.

Further, with the exception of the past member's original membership number and continuous membership in the Association, granting a past member's request for their original number shall not confer:

- any additional obligation on the Association for those membership years for which the past member was not an actual member, nor
- any additional rights to the past member for those membership years for which the past member was not an actual member.

Chapter Notification of a New Member

The State President shall notify the Chapter President within ten (10) calendar days, by e-mail, fax, or letter, of a new member, including the new member's:

- Name
- Business name, if applicable
- Mailing address
- Phone and fax numbers, if provided
- e-mail address, if provided
- Membership number
- Date of joining the Association

Renewing Members

The State Treasurer shall provide each member with a membership dues statement by June 1. Membership dues are payable on July 1.

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DUES AND MEMBERSHIP *(continued)*

Policies (continued)

Renewing Members *(continued)*

Should a former member renew their membership after August 31 and before the following July 1, they shall also pay a reinstatement fee, should there be one.

Chapter Notification of a Renewing Member

Except for renewals in the months of July and August, the State Treasurer shall notify the Chapter President within ten (10) calendar days, by e-mail, fax, or letter, of a former chapter member renewing their membership.

Retired Association Members

Members, who have retired from the practice of preparing tax returns, but who desire to maintain their membership, may do so at fifty percent (50%) of the annual membership dues.

These retired members shall upon request, shall provide proof to the Executive Board that they are, in fact, retired. If at a later date, the retired member re-enters the tax field, the membership dues discount would not apply.

The Association shall pay the membership dues for State Lifetime Members.

Non-Renewing Members

For any former member not renewing their membership by August 31, the State Treasurer shall notify the State and Chapter Presidents.

If the past member applies for membership after the following June 30, they shall be considered a new member.

Past and former members shall refrain from using the Association's name or logo in advertising their practice.

DUES AND MEMBERSHIP *(continued)*

Policies (continued)

Chapter Membership Rosters

The State Treasurer shall provide each Chapter President with a roster of paid chapter members at each State Board Meeting and, as soon as practically possible, after June 30, August 31, and December 31.

Refund of Membership Dues Due to the Death of a Member

Membership dues paid for a full membership year. Upon application by the estate of a deceased member, the State portion (currently two-thirds) of the membership dues shall be refunded as follows:

- one hundred percent (100%) shall be refunded when the death occurs between July 1 and December 31, inclusive; and
- fifty percent (50%) shall be refunded when the death occurs between January 1 and June 30, inclusive.

Membership dues paid for a short membership year. Upon application by the estate of a deceased member, one hundred percent (100%) of the State portion (currently two-thirds) of the short membership year (January 1 and June 30, inclusive) dues shall be refunded when the death occurs between January 1 and June 30, inclusive.

References

WSTC **Bylaws**, Article III, Membership
WSTC **Bylaws**, Article VI, Membership Dues

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DUTIES OF CHAPTER OFFICERS

Policies

The Association consists of several chapters throughout Washington State. The chapters perform a vital function in hosting monthly meetings that provide their members with education and an opportunity to network with fellow tax professionals.

The chapter shall operate within the:

- ***Washington Non-Profit Corporation Act***, RCW Chapter 24.03; and
- ***Internal Revenue Code***, 26 USC 501(c)(6).

The chapter shall also operate within the Association's:

- **Bylaws**; and
- *Policies and Procedures*.

Recommended Procedures

It is recommended that each chapter have four (4) officers: Chapter President, Chapter Vice-President, Chapter Secretary, and Chapter Treasurer. However, a chapter may have as few as two (2) officers: Chapter President and Chapter Secretary/Treasurer. A chapter member may hold no more than one (1) chapter office at the same time.

The Chapter President must be an accredited member, while the other chapter officers may be associate members.

The following are suggested guidelines for the duties of chapter officers at the chapter and state levels:

Chapter President

Chapter

- Preside at the chapter meeting

DUTIES OF CHAPTER OFFICERS *(continued)*

Policies (continued)

Chapter President *(continued)*

Chapter *(continued)*

- Prepare a written agenda for the chapter meeting, and ensure each chapter member receives a copy of the agenda in advance of the chapter meeting
- Arrange and secure a meeting place suitable for chapter meetings
- Appoint chapter committees, as required

State

- As a State Board Member, **Bylaws**, Article X (State Board), sub-section 1(1):
 - Prepare a written chapter report in advance of the State Board meeting
 - Attend and represent the chapter at the State Board meetings

Chapter Vice-President

Chapter

- Fulfil the duties of the Chapter President at chapter meetings in their absence
- Arrange education for chapter meetings; and
 - Notify the Chapter President, and Chapter Newsletter Editor (if applicable); and
 - Quarterly notify the State Newsletter Editor and the State Webmaster

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DUTIES OF CHAPTER OFFICERS *(continued)*

Policies (continued)

Chapter Vice-President *(continued)*

Chapter *(continued)*

- Complete the Chapter Education/Attendance Report after each meeting and submit to the Chapter of the Year Chair monthly

State

- At the request of, and in the absence of, the Chapter President, attend and represent the chapter at a State Board meeting

Chapter Secretary

Chapter

- Record accurate minutes of the chapter meetings, including a list of members and guests in attendance, and ensure all chapter members receive a copy prior to the next chapter meeting
- Conduct the general correspondence of the chapter
- Send a reminder to each chapter member of the upcoming meeting at least two (2) weeks prior to the meeting and again the day before the meeting
- Maintain a current list of all chapter members containing name, address, phone, and e-mail address

State

- The Chapter Secretary has no specific state duties

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DUTIES OF CHAPTER OFFICERS *(continued)*

Policies (continued)

Chapter Treasurer

Chapter

- Keep an accurate record of receipts to, and payments from, the chapter
- Maintain the financial records of the chapter and present a current financial report to the chapter members preferably monthly but at least quarterly
- Organize the chapter's Quickfinder order and submit the order to the State Treasurer
- Present at the monthly meeting an accurate count of paid members

State

- Submit a written fiscal year financial report, Profit and Loss Statement and Balance Sheet, to the State Treasurer by August 31st of each year

Additional information on the duties of chapter officers is available from the State Secretary.

References

WSTC **Bylaws**, Article III, Membership
WSTC **Bylaws**, Article VII, Association Officers
WSTC **Bylaws**, Article X, State Board
WSTC **Bylaws**, Article XIV, Chapters
WSTC *Policies and Procedures*, Written Reports

EDUCATIONAL REQUIREMENTS

WSTC Bylaw Article III (Membership), paragraph 3(2), states as follows:

Section 3 – Accredited Members

- (2) (a) To maintain, or to attain, an accredited status an Association Member shall complete an Education Report, required by paragraph 1(6)(c), and report at least thirty (30) contact hours of continuing professional education for the calendar year preceding a membership renewal year.
- (b) The State Board may reduce the thirty (30) contact hours of continuing professional education requirement due to the short membership year provided for in Article VI (Membership Dues), paragraph 2(2)(a).

WSTC follows the guidelines that the Internal Revenue Service (IRS) requires of Enrolled Agents with the following exceptions:

1. Thirty (30) contact hours per calendar year are required to maintain an Accredited Member status, subject to:
 - (a) No more than the lesser of fifty percent (50%) of submitted continuing professional education hours and fifteen (15) hours of continuing professional education can be from instruction and preparation for instruction, and
 - (b) The required number of continuing professional education hours may be reduced by the State Board due to a short membership year.
2. Education Reports shall be submitted annually, by the last day of February, for the previous calendar year.
3. State tax related matters count as qualifying hours up to a maximum of six (6) hours annually.

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EDUCATIONAL REQUIREMENTS *(continued)*

4. In order to comply with the State of Washington Board of Accountancy:
 - (a) Records will be maintained for five (5) years instead of three (3) years.
 - (b) Attendees will be required to sign in twice for any program of four (4) or more hours; once on arrival and once during the last hour of the seminar.

5. For WSTC purposes the use of the following words or phrases, in Circular 230, Section 10.6, shall have the following meanings:
 - (a) The Circular 230, Section 10.6 title, *shall be read as* “Continuing Professional Education”,
 - (b) The phrases “[an] enrolled agent(s)”, “[an] enrolled individual”, or “[a] registered tax return preparer(s)” *shall be read as* “[a] tax professional(s)”,
 - (c) The phrase “enrolled retirement plan agents” and references to the phrase *shall be omitted*,
 - (d) The phrase “[an] enrollment cycle” *shall be read as* “[a] calendar year”,
 - (e) The word “renewal” *shall be read as* “membership”, and
 - (f) The phrase “the date of renewal of enrollment” *shall be read as* “December 31”.

Listed below are provisions from the Treasury Department Circular 230 (modified for WSTC purposes by number five above) to be followed by all WSTC Chapters and members.

Circular 230, Part 10, Subtitle A,

§ 10.6(f) – Qualifying continuing education

§ 10.6(g) – Measurement of continuing education coursework

§ 10.6(h) – Recordkeeping requirements

§ 10.9 – Continuing education providers and continuing education programs

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Excerpts from Circular 230 (Rev. 8-2011)

**PART 10 – PRACTICE BEFORE THE
INTERNAL REVENUE SERVICE**

Subpart A – Rules Governing Authority to Practice

10.6 Term and renewal of status as an enrolled agent, enrolled retirement plan agent, or registered tax return preparer.

- (f) *Qualifying continuing education –*
- (1) *General –*
- (i) *Enrolled agents.* To qualify for continuing education credit for an enrolled agent, a course of learning must –
- (A) Be a qualifying continuing education program designed to enhance professional knowledge in Federal taxation or Federal tax related matters (programs comprised of current subject matter in Federal taxation or Federal tax related matters, including accounting, tax return preparation software, taxation, or ethics); and
- (B) Be a qualifying continuing education program consistent with the Internal Revenue Code and effective tax administration.
- (ii) *Enrolled retirement plan agents.* **[Omit for WSTC purposes]**
- (iii) *Registered tax return preparers.* To qualify for continuing education credit for a registered tax return preparer, a course of learning must –
- (A) Be a qualifying continuing education program designed to enhance professional knowledge in Federal taxation or Federal tax related matters (programs comprised of current subject matter in Federal taxation or Federal tax related matters, including accounting, tax return preparation software, taxation, or ethics); and
- (B) Be a qualifying continuing education program consistent with the Internal Revenue Code and effective tax administration.
- (2) *Qualifying programs –*
- (i) *Formal programs.* A formal program qualifies as a continuing education program if it –
- (A) Requires attendance and provides each attendee with a certificate of attendance;

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- (B) Is conducted by a qualified instructor, discussion leader, or speaker (in other words, a person whose background, training, education, and experience is appropriate for instructing or leading a discussion on the subject matter of the particular program);
 - (C) Provides or requires a written outline, textbook, or suitable electronic educational materials; and
 - (D) Satisfies the requirements established for a qualified continuing education program pursuant to §10.9.
- (ii) *Correspondence or individual study programs (including taped programs)*. Qualifying continuing education programs include correspondence or individual study programs that are conducted by continuing education providers and completed on an individual basis by the enrolled individual. The allowable credit hours for such programs will be measured on a basis comparable to the measurement of a seminar or course for credit in an accredited educational institution. Such programs qualify as continuing education programs only if they –
- (A) Require registration of the participants by the continuing education provider;
 - (B) Provide a means for measuring successful completion by the participants (for example, a written examination), including the issuance of a certificate of completion by the continuing education provider;
 - (C) Provide a written outline, textbook, or suitable electronic educational materials; and
 - (D) Satisfy the requirements established for a qualified continuing education program pursuant to §10.9.
- (iii) *Serving as an instructor, discussion leader or speaker*.
- (A) One hour of continuing education credit will be awarded for each contact hour completed as an instructor, discussion leader, or speaker at an educational program that meets the continuing education requirements of paragraph (f) of this section.
 - (B) A maximum of two hours of continuing education credit will be awarded for actual subject preparation time for each contact hour completed as an instructor, discussion leader, or speaker at such programs. It is the responsibility of the individual claiming such credit to maintain records to verify preparation time.

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- (C) The maximum continuing education credit for instruction and preparation may not exceed four hours annually for registered tax return preparers and six hours annually for enrolled agents and enrolled retirement plan agents.
 - (D) An instructor, discussion leader, or speaker who makes more than one presentation on the same subject matter during an enrollment cycle or registration year will receive continuing education credit for only one such presentation for the enrollment cycle or registration year.
- (3) *Periodic examination.* **[Omit for WSTC purposes]**
- (g) *Measurement of continuing education coursework.*
- (1) All continuing education programs will be measured in terms of contact hours. The shortest recognized program will be one contact hour.
 - (2) A contact hour is 50 minutes of continuous participation in a program. Credit is granted only for a full contact hour, which is 50 minutes or multiples thereof. For example, a program lasting more than 50 minutes but less than 100 minutes will count as only one contact hour.
 - (3) Individual segments at continuous conferences, conventions and the like will be considered one total program. For example, two 90-minute segments (180 minutes) at a continuous conference will count as three contact hours.
 - (4) For university or college courses, each semester hour credit will equal 15 contact hours and a quarter hour credit will equal 10 contact hours.
- (h) *Recordkeeping requirements.*
- (1) Each individual applying for renewal must retain for a period of four years following the date of renewal the information required with regard to qualifying continuing education credit hours. Such information includes –
 - (i) The name of the sponsoring organization;
 - (ii) The location of the program;
 - (iii) The title of the program, qualified program number, and description of its content;
 - (iv) Written outlines, course syllabi, textbook, and/or electronic materials provided or required for the course;
 - (v) The dates attended;
 - (vi) The credit hours claimed;

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- (vii) The name(s) of the instructor(s), discussion leader(s), or speaker(s), if appropriate; and
 - (viii) The certificate of completion and/or signed statement of the hours of attendance obtained from the continuing education provider.
- (2) To receive continuing education credit for service completed as an instructor, discussion leader, or speaker, the following information must be maintained for a period of four years following the date of renewal –
- (i) The name of the sponsoring organization;
 - (ii) The location of the program;
 - (iii) The title of the program and copy of its content;
 - (iv) The dates of the program; and
 - (v) The credit hours claimed.
- (n) *Effective/applicability date.* This section is applicable to enrollment or registration effective beginning August 2, 2011.

10.9 Continuing education providers and continuing education programs.

- (a) *Continuing education providers –*
- (1) *In general.* Continuing education providers are those responsible for presenting continuing education programs. A continuing education provider must –
- (i) Be an accredited educational institution;
 - (ii) Be recognized for continuing education purposes by the licensing body of any State, territory, or possession of the United States, including a Commonwealth, or the District of Columbia;
 - (iii) Be recognized and approved by a qualifying organization as a provider of continuing education on subject matters within §10.6(f) of this part. The Internal Revenue Service may, at its discretion, identify a professional organization, society or business entity that maintains minimum education standards comparable to those set forth in this part as a qualifying organization for purposes of this part in appropriate forms, instructions, and other appropriate guidance; or
 - (iv) Be recognized by the Internal Revenue Service as a professional organization, society, or business whose programs include offering continuing professional education opportu-

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nities in subject matters within §10.6(f) of this part. The Internal Revenue Service, at its discretion, may require such professional organizations, societies, or businesses to file an agreement and/or obtain Internal Revenue Service approval of each program as a qualified continuing education program in appropriate forms, instructions or other appropriate guidance.

- (2) *Continuing education provider numbers –*
 - (i) *In general.* A continuing education provider is required to obtain a continuing education provider number and pay any applicable user fee.
 - (ii) *Renewal.* A continuing education provider maintains its status as a continuing education provider during the continuing education provider cycle by renewing its continuing education provider number as prescribed by forms, instructions or other appropriate guidance and paying any applicable user fee.
- (3) *Requirements for qualified continuing education programs.* A continuing education provider must ensure the qualified continuing education program complies with all the following requirements –
 - (i) Programs must be developed by individual(s) qualified in the subject matter;
 - (ii) Program subject matter must be current;
 - (iii) Instructors, discussion leaders, and speakers must be qualified with respect to program content;
 - (iv) Programs must include some means for evaluation of the technical content and presentation to be evaluated;
 - (v) Certificates of completion bearing a current qualified continuing education program number issued by the Internal Revenue Service must be provided to the participants who successfully complete the program; and
 - (vi) Records must be maintained by the continuing education provider to verify the participants who attended and completed the program for a period of four years following completion of the program. In the case of continuous conferences, conventions, and the like, records must be maintained to verify completion of the program and attendance by each participant at each segment of the program.
- (4) *Program numbers –*
 - (i) *In general.* Every continuing education provider is required

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to obtain a continuing education provider program number and pay any applicable user fee for each program offered. Program numbers shall be obtained as prescribed by forms, instructions or other appropriate guidance. Although, at the discretion of the Internal Revenue Service, a continuing education provider may be required to demonstrate that the program is designed to enhance professional knowledge in Federal taxation or Federal tax related matters (programs comprised of current subject matter in Federal taxation or Federal tax related matters, including accounting, tax return preparation software, taxation, or ethics) and complies with the requirements in paragraph (a)(2) of this section before a program number is issued.

- (ii) *Update programs.* Update programs may use the same number as the program subject to update. An update program is a program that instructs on a change of existing law occurring within one year of the update program offering. The qualifying education program subject to update must have been offered within the two year time period prior to the change in existing law.
 - (iii) *Change in existing law.* A change in existing law means the effective date of the statute or regulation, or date of entry of judicial decision, that is the subject of the update.
- (b) *Failure to comply.* Compliance by a continuing education provider with the requirements of this part is determined by the Internal Revenue Service. A continuing education provider who fails to meet the requirements of this part will be notified by the Internal Revenue Service. The notice will state the basis for the determination of noncompliance and will provide the continuing education provider an opportunity to furnish the requested information in writing relating to the matter within 60 days of the date of the notice. The continuing education provider may, within 30 days after receipt of the notice of denial, file a written protest as prescribed by the Internal Revenue Service in forms, instructions, or other appropriate guidance. A protest under this section is not governed by subpart D of this part.
- (c) *Effective/applicability date.* This section is applicable beginning August 2, 2011.

Source: www.irs.gov/pub/irs-pdf/pcir230.pdf

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EDUCATIONAL REQUIREMENTS *(continued)*

Reference

WSTC **Bylaws**, Article III, Membership

ELECTIONS

Policies

Elected State Officers

Elections for Association Officers (State President, two (2) State Vice-Presidents, State Secretary, and State Treasurer shall be held before July 1 of every odd numbered year. Elected State Officers shall take Office on July 1 of the same year.

The elections shall be conducted as outlined in this section.

Chapter Officers Elections

Elections for Chapter Officers shall be held before July 1 of every even numbered year. Elected Chapter Officers shall take Office on July 1 of the same year.

The elections may be conducted as outlined in this section.

Recommended Procedures

General

Elections shall be conducted by mail ballot and, except in the event of a special election, the ballots shall be counted and the result announced at the Annual Membership Meeting.

In the event a special election is required, the ballots shall be counted after the announced time limit has expired and the members shall be notified by mail of the results.

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ELECTIONS *(continued)*

Recommended Procedures (continued)

Nominating Committee

At least ninety (90) days before the date on which the ballots are mailed to Accredited Members, the State President shall appoint an Accredited Member to serve as chair of the Nominating Committee (referred to in this part as the Committee).

The Committee Chair shall then appoint at least two (2) other Accredited Members to serve on the Committee. Two (2) of the three (3) Committee Members cannot be current State Board Members.

At least thirty (30) days before the date the ballots are to be mailed, the Committee shall make every effort to nominate at least two (2) candidates for each Elected Office. The names of the proposed nominees shall be circulated to Accredited Members by mail.

Additional nominations for any Elected Office may be made upon a written petition signed by not less than ten (10) Accredited Members (to which petition the nominee shall sign their agreement to serve, if elected). This petition shall be filed with the State Board not less than ten (10) days before the date the ballots are to be mailed.

Each nominated candidate shall be entitled to submit a campaign statement of no more than one hundred (100) words to be mailed to each Accredited Member with the ballots.

Observation of the Election Process

Each candidate for Office or an observer designated by them shall be entitled to observe each and every step of the election process. The State Secretary shall inform each candidate of the time and place at which each step will occur.

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ELECTIONS *(continued)*

Recommended Procedures (continued)

Ballots and Voting

The ballots containing the names of all candidates (position on the ballot to be determined by numerical lot) shall be mailed to all Accredited Members no later than thirty (30) days prior to the Annual Membership Meeting.

In addition, a ballot envelope labeled “Official Ballot” and pre-addressed return envelope to the State Secretary shall be included with the ballots mailed to each Accredited Member.

Each Accredited Member shall vote, enclose the ballot in the envelope labeled “Official Ballot,” seal it, and place it in the return envelope addressed to the State Secretary showing their name. Then they shall mail the return envelope to the State Secretary, be received by no later than seven (7) days prior to the day of the election.

Alternatively, they may deposit the return envelope with the Election Committee no later than the close of education the first day of the Annual Convention, at which time the ballot box shall be sealed.

Election Committee

The State President shall appoint an Accredited Member, who is neither an Officer nor a candidate for Office, to serve as chair of the Election Committee (referred to in this part as the Committee), a special committee who shall be responsible for supervising the election and tallying the ballots.

The Committee Chair shall appoint at least two (2) other Accredited Members, who are neither Officers nor candidates for Office, to serve on the Committee.

The Committee shall be furnished with a list of all Accredited Members eligible to vote.

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ELECTIONS *(continued)*

Recommended Procedures (continued)

Election Committee *(continued)*

The name of each Accredited Member shall be checked from the list as their ballot envelope is removed from the return envelope and placed in the sealed ballot box. If more than one (1) ballot is received from any one (1) Accredited Member, neither will be counted. Ballots received late will not be counted.

The sealed ballot box shall be opened in the presence of, and the ballots therein counted by, the entire Committee. The Committee shall tally the number of votes cast for each candidate and present the results of that tally, together with the total number of ballots cast, in a report bearing each Committee Member's signature to the State Secretary. The report shall be read at the Annual Membership Meeting, and be made part of the official records of the Association.

References

WSTC **Bylaws**, Article III, Membership

WSTC **Bylaws**, Article VIII, Elections of Officers

WSTC **Bylaws**, Article XII, Committees

WSTC *Policies and Procedures*, Appendix A-4, Voting Procedure

GRIEVANCES/DISCIPLINE

Policy

A Grievance Committee (referred to in this section as the Committee) shall be a special committee established to handle allegations against WSTC members, whether the allegations come from outside the Association, or from members of WSTC. This Committee shall consist of three (3) Chapter Presidents to be appointed by the State President.

GRIEVANCES/DISCIPLINE *(continued)*

Recommended Procedures

Reporting an Allegation

If an allegation is received, it shall be forwarded directly to the State President, who then turns the issue over to the Committee for investigation and a decision on the allegation's merits.

Investigation of an Allegation by the Grievance Committee

If the investigation indicates that the basis for the allegation is clearly false or frivolous, the Committee Chair shall so notify (by certified mail) the accused, the accuser, and the State President of the basis for dismissal of any charges.

If the Committee rules that disciplinary action should be taken against the member or members involved, that decision is turned over to the Executive Board for action.

The decision of the Committee shall be final and sealed.

Hearing Before the Executive Board

If the investigation indicates there is a basis for the allegation, a hearing shall be scheduled before the Executive Board. A copy of the order setting the time and place of the hearing along with a copy of the allegation and the initial findings of the investigation shall be mailed (by certified mail) to the accused member, the accuser, and each Executive Board Member not less than twenty (20) days before the scheduled hearing.

The accused and the accuser shall both be allotted ample time to present witnesses and any relevant information to the Executive Board.

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GRIEVANCES/DISCIPLINE *(continued)*

Recommended Procedures (continued)

Disciplinary Action

If the Executive Board recommends disciplinary action, the entire matter shall be presented to the State Board Members for a two-thirds (2/3) vote, as required by the **Bylaws**, on the recommended discipline.

Conflict of Interest

If the State President, Chapter Presidents, or members of Committee are involved in the dispute, they must step down and other Chapter Presidents appointed to fill their positions on the Committee.

References

WSTC **Bylaws**, Article IV, Discipline

WSTC **Bylaws**, Article XII, Committees

ILLNESS

In case of *serious* illness of a member of WSTC, the State Board shall be empowered to spend up to fifty dollars (\$50.00) for that member.

IRS FORM 990 – INFORMATION RETURN

WSTC is a non-profit organization and required to file an annual information return, Form 990, *Return of Organization Exempt from Income Tax*, with the Internal Revenue Service on or before the fifteenth day of the fifth month following the close of the Association's fiscal year, June 30.

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IRS FORM 990 – INFORMATION RETURN *(continued)*

The current State Treasurer will be responsible for timely completing and filing the Form 990 information return. To facilitate this task, Chapter Financial Reports are to be received by the State Treasurer no later than two (2) months after the close of the Association's fiscal year.

Chapter Financial Reports must be submitted on a form approved by the State Treasurer.

References

WSTC **Bylaws** – Article VII, Association Officers

WSTC *Policies and Procedures* – Appendix A-3, Financial Report
for the Year Ending June 30, 20__

REINSTATEMENT FEE

A reinstatement fee may be set by the State Board.

The current reinstatement fee is twenty dollars (\$20.00) for any former member not paying their membership dues before September 1.

Reference

WSTC **Bylaws**, Article VI, Membership Dues

REMOVAL OF EXECUTIVE BOARD MEMBERS FOR CAUSE

Policy

If an Executive Board Member's conduct or habits are such as to reflect discredit upon the Association or if other good cause exists, the Executive Board Member may be removed from office by an affirmative vote of two-thirds (2/3) of all remaining State Board Members, either in person or represented by a proxy, at a regular State Board meeting or at a special State Board meeting called for that purpose.

Recommended Procedures

Cause

The State Board may remove an Executive Board Member for any of the following reasons:

- An Executive Board Member is unwilling or unable to perform their duties in an efficient, responsible, and professional manner;
- An Executive Board Member misuse of their office for personal, financial, or material gain or advantage for themselves or another; or
- An Executive Board Member willful violation of any provision of RCW Chapter 24.03 or any rule or regulation issued thereunder.

Disciplinary Hearing Before the Executive Board

No discipline of an Executive Board Member shall be taken until the Executive Board Member has been advised, in writing at least ten (10) days before the scheduled meeting, of the reasons therefore and has had opportunity to submit, to the Executive Board, a written statement of defense.

REMOVAL OF EXECUTIVE BOARD MEMBERS FOR CAUSE *(continued)*

Recommended Procedures (continued)

Disciplinary Hearing Before the Executive Board *(continued)*

If the Executive Board Member affected is present at the Executive Board meeting, they shall leave the meeting after their statement has been submitted and prior to the discussion regarding the matter of their discipline.

Recommended discipline of an Executive Board Member shall require a two-thirds (2/3) vote of all remaining Executive Board Members, either in person or represented by a proxy; and the Executive Board Member affected shall be notified, in writing within ten (10) days of the meeting, of the decision of the Executive Board.

Vote of the State Board to Remove an Executive Board Member

In the event that the Executive Board recommends the removal of an Executive Board Member, the matter shall be presented to the State Board Members for a two-thirds (2/3) vote, as required by the **By-laws**.

A vote to remove an Executive Board Member may occur at a State Board, or special State Board, meeting; provided, the matter is present on the written meeting agenda received by the State Board Members at least forty-eight (48) hours in advance of the State Board, or special State Board, meeting. In addition, all State Board Members shall receive at least forty-eight (48) hours written (e-mail) notice of a special State Board meeting.

The Executive Board Member affected shall have an opportunity to submit, to the State Board, a statement of defense, either oral or written. If the Executive Board Member affected is present at the State Board meeting, they shall leave the meeting after their statement has been submitted and prior to the vote regarding the matter of their removal.

**REMOVAL OF EXECUTIVE BOARD
MEMBERS FOR CAUSE** *(continued)*

Recommended Procedures (continued)

Vote of the State Board to Remove an Executive Board Member
(continued)

The removal of an Executive Board Member shall require a two-thirds (2/3) vote of all remaining State Board Members, either in person or represented by a proxy; and the Executive Board Member affected shall be notified, in writing within ten (10) days of the meeting, of the decision of the State Board.

References

WSTC **Bylaws**, Article IX, Removal of Officers

WSTC **Bylaws**, Article X, State Board

WSTC **Bylaws**, Article XI, Executive Board

**RESPONSIBILITIES AND DUTIES OF
STATE BOARD MEMBERS**

Policies

It is recognized that the Washington State Tax Consultants is a non-profit corporation and that the State Board Members are volunteers. It is further recognized that State Board Members make an invaluable contribution to the Association. However, it is also recognized that State Board Members are governed by fiduciary and statutory responsibilities and duties to act in the best interest of the Association.

**RESPONSIBILITIES AND DUTIES OF
STATE BOARD MEMBERS** *(continued)*

Policies (continued)

A State Board Member whose membership dues are not current may not attend a State Board meeting until their current year's membership dues and reinstatement fee, if applicable, are paid in full. Further, a proxy may not represent a principal whose membership dues are not current until the principal's current year's membership dues and reinstatement fee, if applicable, are paid in full.

Recommended Procedures

General Duties

General duties of State Board Members to the Association include the:

- **Duty of Care** – State Board Members are required to exercise reasonable care, as an ordinary prudent person would act, in the Association's best interest;
- **Duty of Loyalty** – State Board Members are required to place the interest of the Association before their own; and
- **Duty of Obedience** – State Board Members are required to act within the mission of the Association and its rules, and within federal, state, and local laws.

Specific Responsibilities and Duties

Specific responsibilities and duties of State Board Members include, but are not limited to:

- Association members should be aware of their responsibilities before agreeing to stand for election as:
 - Association Officers; or
 - Chapter Presidents.

**RESPONSIBILITIES AND DUTIES OF
STATE BOARD MEMBERS** *(continued)*

Recommended Procedures (continued)

Specific Responsibilities and Duties *(continued)*

- State Board Members have a responsibility to be familiar with:
 - *Washington Non-Profit Corporation Act*, RCW 24.03; and
 - *Internal Revenue Code*, 26 USC 501(c)(6)and to ensure that the Association, including its chapters and members, adhere to them.
- State Board Members have a responsibility to be familiar with the Association's:
 - Articles of Incorporation;
 - **Bylaws**; and
 - *Policies and Procedures*and to ensure that they are up-to-date, and that the Association, including its chapters and members, adhere to them.
- State Board Members have a responsibility to regularly attend State Board and committee meetings and a duty to, including but not limit to:
 - Read, prior to meetings, all documents and reports received;
 - Review, with care, all minutes of State Board meetings;
 - Be informed on all activities of the Association, the State Board, and Committees;
 - Be informed before acting;

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**RESPONSIBILITIES AND DUTIES OF
STATE BOARD MEMBERS** *(continued)*

Recommended Procedures (continued)

Specific Responsibilities and Duties *(continued)*

- Speak up early if there is a potential conflict of interest;
 - Insist the minutes record any disclosure, dissent, or refrain from voting of State Board Members;
 - Vote against any disbursement if there is a question of the insolvency of the Association; and
 - Respect confidentiality of Association information.
- State Board Members have a responsibility to resign from the State Board if they are unwilling or unable to carry out their responsibilities and duties.

Reference

WSTC **Bylaws**, Article I, Name and Purpose
WSTC **Bylaws**, Article VII, Association Officers
WSTC **Bylaws**, Article X, State Board

REVIEW OF EDUCATION HOURS

Policies

The purpose of the review of education hours is so the Washington State Tax Consultants can be confident, in representing itself to other organizations and non-members, that its membership meets their professional education requirements and to sustain the Association's non-profit status with the Internal Revenue Service.

The Education Hours Review Committee will annually review education records of randomly selected members. This procedure will begin by June 15 and be completed by August 15 of every year.

REVIEW OF EDUCATION HOURS *(continued)*

Recommended Procedures

Education Hours Review Committee Selection

The State President shall appoint, with the assistance and approval of the Executive Board, an Accredited Member to chair the Education Hours Review Committee (referred to in this section as the Committee). The Committee Chair shall appoint at least two (2) other Accredited Members to serve on the Committee.

Review Procedure

The Committee Chair will notify the State President, State Vice-President of Education, and the Support Office Administrator of the start of the review process and the names of the Committee Members.

The Committee will select a random percentage (at least ten percent (10%)) of membership to review. The Education Report is to be reviewed for each member randomly selected. The Education Report should specifically show:

- Date(s) attended,
- Title of class, seminar, or convention,
- Number of contact hours completed, and
- Instructor or Sponsor's name

If these items are sufficiently documented, no further action is required.

Further action is needed if the Education Report only indicates the number of hours completed, but is not specifically documented, or the Education Report is not available. In these cases a letter is sent to the member explaining the review process and requesting copies of their Education Certificates or additional information.

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

REVIEW OF EDUCATION HOURS *(continued)*

Recommended Procedures (continued)

Review Closure

The Committee will provide a written report, documenting the findings of each member reviewed, to the State President, State Vice-President of Education, and the Support Office Administrator. The number of substantiated education hours will be listed for each member, along with their appropriate voting status (Accredited or Associate) based on the findings.

The Committee Chair will discuss the results of the review findings at the next State Board Meeting. Reviewed member's names shall remain anonymous.

The State President and State Vice-President of Education have the right to take corrective action against members who did not respond or cooperate with the review process.

Appeal Rights

The State Vice-President of Education must notify members if their voting status is reduced due to the review, or corrective action is initiated. The member will have thirty (30) days to respond and submit additional evidence.

References

WSTC **Bylaws**, Article III, Membership

WSTC **Bylaws**, Article XII, Committees

WSTC *Policies and Procedures* – Appendix A-5, Education Review Letter

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

STATE SPONSORED SEMINARS

Once each calendar year an attending member, except a Student Member, may bring one (1) non-member to a State sponsored seminar at the member registration fee.

In the event that a member registers for a State sponsored seminar, for which there is no member registration fee, and subsequently does not attend, or does not provide at least one (1) week's notice that they will not attend, the Association may levy a fee not to exceed the amount that a non-member would have paid to attend. Material promoting the seminar must clearly indicate the amount of the non-attendance fee.

State Refund Policy

If a member pays for a State sponsored seminar or Convention and is then unable to attend, the member shall be entitled to a refund as follows:

- Cancel two (2) weeks prior Full Refund
- Cancel one (1) week prior Fifty Percent (50%) Refund
- Cancel less than one (1) week prior No refund

Texts shall be available to those who receive a fifty percent (50%) refund or no refund.

SUPPORT OFFICE PROCEDURES

Purpose of the Support Office

The purpose of the Support Office is to provide a business office and support services for WSTC.

Membership Applications

1. Upon receipt of a membership application, assign a unique membership number and chapter affiliation. Send the check and a copy of the application to the State Treasurer.

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

SUPPORT OFFICE PROCEDURES *(continued)*

Membership Applications *(continued)*

2. Input data into computer to update database.
3. Generate a membership packet. Membership packet includes:
 - (a) Welcome letter from the State President
 - (b) Certificate of Membership
 - (c) WSTC lapel pin
 - (d) WSTC decal
 - (e) WSTC Member Handbook
 - (f) List of chapter meeting dates and locations
 - (g) List of education currently available
 - (h) Copy of the latest State Newsletter, when available
 - (i) Any other items available, which may be of interest
 - (j) Name badge and Chapter bar
4. Mail the membership packet to the new member.

Membership Renewals

1. Attach check or credit card number to duplicate copy of billing furnished by State Treasurer.
2. Photocopy invoice with check/credit card number attached for Support Office files. File in the individual member's file.
3. Input renewal information into computer.
4. Submit package of renewals, address changes, and certificate changes to the State Treasurer, when volume warrants, but at least twice a month on the fifteenth (15th) and the last day of the month.

Education Hours

1. By December 31, mail all members the blank Education Report for the previous year.

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

SUPPORT OFFICE PROCEDURES *(continued)*

Education Hours *(continued)*

2. On receipt of the completed Education Report from each member, input the information into the education spread sheet.
3. File each individual's Education Report in that member's personal file.

Records Maintenance

1. Establish a master file (hard copy) for each individual member. This file includes:
 - (a) Copy of dues statement and payment
 - (b) Completed Education Reports
 - (c) Copy of corrections (address, phone, fax, etc.)
 - (d) Copy of correspondence relating to that member
 - (e) Original membership application
2. Establish a master data file (computerized) for each individual member. This data file includes:
 - (a) Name, Business name, current address, home and office telephone and fax numbers, and e-mail address
 - (b) Chapter affiliation
 - (c) Five (5) year history of dues
 - (d) Five (5) year history of education hours
 - (e) Date joined WSTC
 - (f) Current State Board position held and current Chapter position held, and any additional comments necessary

Member Handbook

1. Member Handbook is to be mailed by October 31. Member information received after August 31 may not be included in the Membership Directory.
2. Membership Directory includes all members whose dues are paid for the current membership year.

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

SUPPORT OFFICE PROCEDURES *(continued)*

Member Handbook *(continued)*

- (a) Part One of the Membership Directory shall contain member names arranged by Chapter, with the first contact phone number only.
 - (b) Part Two of the Membership Directory shall contain member names in alphabetical order with their address, phone and fax numbers, e-mail address, membership number, date of joining WSTC, and chapter affiliation.
3. Member Handbook includes the WSTC Mission Statement, Code of Ethics, updated WSTC **Bylaws**, and updated WSTC *Policies and Procedures*. It may also contain advertising, if any has been sold.
4. Member Handbook includes Elected State Officers, Past State President, Chapter Officers, and information on the next State Convention, when available.
5. Member Handbook may contain other information as deemed desirable.
6. Member Handbook is sent to every paid up member as of the mailing date. It is part of the packet for new members.

Newsletter

1. The Newsletter Editor will deliver the finished copy for printing to the Support Office.
2. It will be the responsibility of the Support Office to deliver the copy to the printer and mail the finished copies to all paid members, contributors, and advertisers.

SUPPORT OFFICE PROCEDURES *(continued)*

Membership List and Mailing Labels

1. Membership lists and/or labels are available on request to Chapter representatives for use by the Chapter in Chapter functions.
2. Membership lists and labels will be mailed within two (2) days of request. They may be picked up at the Support Office with a day's notice.
3. There is no charge by the Support Office for membership lists and labels.

Membership Supplies

Membership supplies stored in the Support Office include, but are not limited to the following:

- WSTC double side decals
- WSTC lapel pins
- WSTC replacement membership certificate
- WSTC replacement name badges and bars

WSTC members and chapters will be charged the cost price, plus mailing costs, for each item.

Reports to the State Board

1. The Support Office will provide a written report to the State Board at each State Board Meeting.
2. The Support Office will provide the State President, State Vice-Presidents, Chapter Presidents, and Membership Chair with an Education Report at the first State Board Meeting following July 1.

SUPPORT OFFICE PROCEDURES *(continued)*

Office Closure

1. If a planned closure of the Support Office is necessary, i.e. during Convention or educational seminar, vacation, etc., the Support Office Administrator will provide notice to the WSTC Newsletter Editor and State President.
2. If the Support Office Administrator is unavailable for a short time, coverage for taking telephone messages is to be provided. This is not a closure of the Support Office.

Support Office Contract for Services

1. The Support Office Contract will run for four (4) consecutive years and will be open for bids in alternate State Officers election years. It shall be the responsibility of the current State President to appoint a committee to offer the Support Office Agreement for bid to all paid WSTC members.
2. The Support Office Administrator will be selected after an open invitation to bid to all WSTC members has been received by the State Board.
3. The four (4) year contract will run concurrently with the WSTC fiscal year, July 1 – June 30.
4. The current Support Office Contract is on file at the Support Office and with the current State President.

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

WSTC NEWSLETTER

Purpose

The main purpose of the “*Tax Tables*” (WSTC Newsletter, referred to herein as [the] Newsletter) is to provide the entire WSTC membership with at least four (4) free newsletters each year that contain current information of all State and Chapter business. A secondary purpose is to provide our members with educational topics.

All other subscribers will pay a twenty-five dollar (\$25.00) annual fee.

Advertising

Current advertising rates (*per issue*) are as follows:

- Full Page..... \$75.00
- One-half (1/2) Page \$50.00
- One-third (1/3) Page..... \$35.00
- One-sixth (1/6) Page..... \$25.00
- Business Card Size \$10.00
- Classified advertising (\$0.20/word) minimum \$5.00

Members, except Student Members, who choose to advertise in the Newsletter will receive a free ad, business card size or classified ad up to an equivalent value, once a year. This benefit may not be used to reduce the cost of a larger ad.

If publication deadlines are not met and the advertiser demonstrates loss or damages due to a late publication, adjustments will be made on a case-by-case basis, according to the contract and with the State Board approval.

Example: One (1) free replacement ad or eighty percent (80%) of the fee will be refunded.

Request for free advertising for memorial fundraisers and seminars should be presented to the Executive Board for approval. Request should state the proposed size of the ad and the number of times it will run for free.

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

WSTC NEWSLETTER *(continued)*

Advertising *(continued)*

The State Convention may have up to two (2) pages (single-sided). More space could be available at the Newsletter Editor's discretion.

Chapter seminars may have up to one (1) page. More space could be available at the Newsletter Editor's discretion.

Ads must be in Microsoft Works, Word, or Publisher format (or other format(s) the Newsletter Editor will accept) and e-mailed to an e-mail account designated by the Editor.

Content

To be included in each issue, but not limited to:

1. Message from the State President
2. Minutes of the last Annual Membership or State Board Meeting
3. State Treasurer's report, to include the Balance Sheet and Profit and Loss Statement
4. Mission Statement (on the front page under the mast head)
5. Future State Board Meeting dates and locations
6. Member benefits and Code of Ethics
7. Chapter meeting information and education schedules
8. Current IRS news
9. Educational articles as submitted
10. Additional articles as submitted

Publication Objective

The objective is to have the Newsletter in the members' hands within six (6) weeks of each State Board Meeting. For this to happen, all articles and information must be in the Newsletter Editor's possession within two (2) weeks following each State Board Meeting.

If, for some reason, publication is delayed long enough for information to be outdated, that Newsletter will be cancelled and any pertinent information that is still current may go in the next publication.

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

WSTC NEWSLETTER *(continued)*

Publication Objective *(continued)*

Articles and other information must be in Microsoft Works, Word, or Publisher format (or other format(s) the Newsletter Editor will accept) and e-mailed to an e-mail account designated by the Editor.

Compensation

The Association and the Newsletter Editor will be responsible for meeting publication deadlines. Remuneration will be paid to the Newsletter Editor per the current contract.

WRITTEN REPORTS

Policy

All Executive Board Members, Chapter Presidents, and Committee Chairs shall submit written reports for each State Board Meeting. Written reports should help reduce the length of the meeting.

Recommended Procedures

Chapter Reports

Chapter Reports should include education, officers, financial position (optional), new members, meeting times and location, chapter activities, and suggestions from members.

Reference

WSTC *Policies and Procedures* – Appendix A-6, Chapter Report

Committee Reports

Committee Reports should include a short history and current details.

WASHINGTON STATE TAX CONSULTANTS
Policies and Procedures (2011)

WRITTEN REPORTS *(continued)*

Recommended Procedures (continued)

When Reports are Due

Written Reports from Executive Board Members, Chapter Presidents, and Committee Chairs must be received by the State President by 5 pm four (4) business day prior to the day of State Board Meeting. Reports may be e-mailed in MS Word or printed and delivered.

For the State Board meeting currently scheduled for Thursday, written reports are to be received by the State President by 5 pm the previous Friday.

Reports Forwarded to the State Newsletter Editor

After submission for the State Board Meeting, the State President will forward reports to the Newsletter Editor for use in the State Newsletter.

APPENDIX

WASHINGTON STATE TAX CONSULTANTS

Request for Expense Reimbursement

Name: _____

Address: _____

City: _____ State: _____ Zip: _____ - _____

Phone Number: (_____) _____ - _____ Date: ____ / ____ / ____

Meeting / Event Attended: _____

Hotel Expense	Number of days	Applicable rate per day x \$	\$.
Mileage Expense	85% of total miles	34% of IRS business rate x \$0.	\$.
Other Expenses	Photocopying		\$.
	Postage		\$.
			\$.
			\$.
TOTAL OF ALL EXPENSES			\$.

_____/_____/_____
Date (mm/dd/yy)

Signature

Please submit to the State Treasurer:

Laurie Ellis, EA
9501 State Route 302 NW, #B
PO Box 885
Vaughn, WA 98394

(253) 858-4777
ellisaccounting@centurytel.net

Must be received by the Treasurer on this form not later than the date of the State Board Meeting following the date the expenses were incurred.

Please duplicate for purposes of claiming expense reimbursement.

WASHINGTON STATE TAX CONSULTANTS

U.S. Government Services Administration (October 1, 2011)

Domestic Per Diem Rates

Regular federal per diem rate method

Washington State

Key City	County	Effective Dates	GSA Maximum Lodging Rate *	
			2011	2012
Anacortes / Coupeville / Oak Harbor	Skagit, Island, San Juan	All year	\$90	\$89
Bremerton	Kitsap	All year	\$78	\$77
Everett, Lynnwood	Snohomish	All year	\$94	\$96
Ocean Shores	Grays Harbor	1/1 – 6/30	\$88	\$97
		7/1 – 8/31	\$107	\$117
		9/1 – 12/31	\$88	\$97
Olympia, Tumwater	Thurston	All year	\$86	\$88
Port Angeles, Port Townsend	Clallam, Jefferson	1/1 – 6/30	\$94	\$93
		7/1 – 8/31	\$123	\$123
		9/1 – 12/31	\$94	\$93
Richland	Benton	All year	\$88	\$93
Seattle	King	All year	\$139	\$137
Spokane	Spokane	All year	\$86	\$87
Tacoma	Pierce	All year	\$109	\$105
Vancouver	Clark, Skamania, Cowlitz	All year	\$113	\$113
Standard Rate – Applies for all locations without specified rates		All year	\$77	\$77

* Excluding taxes

WASHINGTON STATE TAX CONSULTANTS

CHAPTER _____

Financial Report for the Year Ending June 30, 20__

Profit and Loss Statement	Balance Sheet
Income	Assets
Membership Dues \$ _____	Cash
Seminar Income _____	Checking \$ _____
Meeting Income _____	Savings _____
Interest Income _____	1 _____
Other Income (itemize)	2 _____
1 _____	Other Assets (itemize)
2 _____	1 _____
3 _____	2 _____
4 _____	3 _____
5 _____	4 _____
Total Income \$ _____	Total Assets \$ _____
Expenses	Liabilities & Fund Balance
Seminar Expenses \$ _____	Liabilities (itemize)
Meeting Expenses _____	1 \$ _____
Postage Expense _____	2 _____
Office Expenses _____	3 _____
Other Expenses (itemize)	Total Liabilities \$ _____
1 _____	Fund Balance
2 _____	Prior Year's Fund Balance \$ _____
3 _____	Net Income/(Loss) _____
4 _____	Other _____
5 _____	Other _____
Total Expenses \$ _____	Total Fund Balance \$ _____
Net Income/(Loss) \$ _____	Liabilities & Fund Bal. \$ _____

WASHINGTON STATE TAX CONSULTANTS

WASHINGTON STATE TAX CONSULTANTS

Elections for State Office

Voting Procedure

In this envelope you will find:

- A ballot,
- A small “Official Ballot” envelope,
- A pre-addressed return envelope to the State Secretary, and
- Campaign statement(s) from candidate(s) for Elected State Office

Voting Instructions

You can vote by following these procedures:

1. Mark your choice(s) with an “X.”
2. Place the ballot in the smaller “Official Ballot” envelope and seal it. ***Do not sign or otherwise mark*** the smaller envelope containing the ballot.
3. Place the smaller “Official Ballot” envelope containing the ballot in the pre-addressed return envelope.
4. ***Print (clearly) your name*** on the pre-addressed return envelope. A ballot returned without a name on the pre-addressed return envelope will not be counted.

The pre-addressed return envelope will be destroyed after the “Official Ballot” envelope is removed to ensure a secret ballot.

Return of Ballots

Members are requested to return their ballots in the pre-addressed return envelope either:

1. By mail, to be received at least seven (7) days prior to the election day, to the State Secretary, or
2. In person, by the close of education on the first day of the Annual Convention, to the Election Committee.

WASHINGTON STATE TAX CONSULTANTS

WASHINGTON STATE TAX CONSULTANTS

Education Review Letter

Dear [Member],

Annually, in conjunction with established Washington State Tax Consultants' *Policies and Procedures*, the State conducts a random review of member's education hours so that it can be confident, in representing itself to other organizations and non-members, that its membership meets their professional education requirements and to sustain the Association's non-profit status with the Internal Revenue Service. The Education Hours Review Committee is reviewing the last calendar year's Education Reports of randomly selected members.

Your name was randomly selected. You are requested to submit your last year's education certificates or provide written information including the education dates attended, subject/title of class, instructor/sponsor's name, and number of contact hours completed. You need only provide details on the first 30 hours of education. We request a response even if you had minimal or no education hours.

As provided for in the *Policies and Procedures*, you are required to provide this information by [Date].

You can mail the requested information to:

Education Hours Review Committee Chair
[Address]
[City], WA [Zip Code]

Or fax it to: [Fax Number].

If you have any questions or need assistance, please call [Phone Number].

Respectfully,

WASHINGTON STATE TAX CONSULTANTS

WASHINGTON STATE TAX CONSULTANTS
STATE BOARD MEETING

[Date]

[Location], [City], WA

[Chapter Name] Chapter Report

Officers (Names, phone numbers, and e-mail addresses)

Chapter Meetings (dates, times, and location)

Upcoming Education (month and date, subject and speaker)

Membership (new member(s), chapter count)

Financial Position (optional)

Chapter Activities

Suggestions from Members

Contact Person

WASHINGTON STATE TAX CONSULTANTS

AGREEMENTS

WASHINGTON STATE TAX CONSULTANTS
Newsletter Agreement

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WASHINGTON STATE TAX CONSULTANTS

Newsletter Agreement

Section 1 – Parties

This Agreement is by and between the Washington State Tax Consultants (hereinafter referred to as the Association) and Lawrence Bond (hereinafter referred to as the Editor).

Section 2 – Purpose

This Agreement establishes the duties and responsibilities of the Association and the Editor and shall be published in the Association's *Policies and Procedures*.

Section 3 – Definition

“*The Tax Tables*” refers to the Association's Newsletter.

Section 4 – Mission Statement

The mission of *The Tax Tables* is to provide accurate, reliable, and relevant information to the Washington State Tax Consultants' membership.

Section 5 – Scope of Work

1. The Editor shall have the authority and responsibility to collect information for the preparation of the Newsletter and reserves the right of editorial control.
2. The Editor, a nonresident alien, shall perform all work outside the United States and its territories and possessions.
3. The Editor shall prepare a complete Newsletter, using a computer program mutually agreed to by the parties, and transmit each Newsletter to the Association's Support Office.
4. Once the “Final Copy” is transmitted to the Association's Support Office the Newsletter becomes the property of the Association, however, the Association agrees not to alter the Newsletter and to publish the Newsletter as prepared by the Editor.

WASHINGTON STATE TAX CONSULTANTS

Newsletter Agreement

Section 6 – Number of Issues

The Newsletter shall be published four times each calendar year as directed by the State Board.

Section 7 – Deadlines

1. To provide the Newsletter to the Association's members by the seventh Friday after the State Board meeting (based on the State Board meeting being held on Thursday) the parties do hereby mutually agree to the following deadlines:
 - a. ***Advertising deadline:*** the third Friday after the State Board meeting.
 - b. ***Editorial deadline:*** the fourth Friday after the State Board meeting.
 - i. Material requested by the Editor that is not submitted in a timely manner may not be included in the Newsletter.
 - ii. Deadlines shall not be extended because of receipt of late material.
 - iii. However, exceptions may be made at the discretion of the Editor, in consultation with the State President, for important information and events at the time of the Newsletter's preparation.
 - c. ***Transmission to the Association's Support Office deadline:*** the sixth Friday after the State Board meeting.
2. For any deadline that falls on a recognized federal or state holiday, such deadline shall be the day before the recognized federal or state holiday.
3. The Association and the Editor shall jointly be responsible for meeting these publication dates.

WASHINGTON STATE TAX CONSULTANTS
Newsletter Agreement

Section 8 – Compensation

1. The Association agrees to compensate the Editor in the amount of two hundred dollars (\$200.00), in U.S. currency, for each complete issue of the Newsletter transmitted to the Association's Support Office.
2. The Association shall provide the Editor with four printed copies of the current Newsletter, at the next State Board meeting, in addition to the copy mailed to the Editor.
3. Further, the Editor shall be entitled to reimbursement in the same manner as State Board Members for travel to the State Board meetings. Documentation shall be required for reimbursements.

Section 9 – Income and Other Taxes

1. The Editor shall be responsibility for all income and any other taxes that may be due on the compensation received from the Association.
2. Unless the Editor provides a duly completed and signed **IRS Form W-8BEN**, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding*, the Association shall withhold 30% nonresident withholding tax as provided for in the *Internal Revenue Code*.

Section 10 – Professionalism

The Editor will use his best efforts and discretion to produce the Newsletter in a professional manner that is complementary and representative of the quality of work of the Washington State Tax Consultants.

Section 11 – Disputes or Disagreements

The parties shall use every effort to resolve disputes or disagreements relating to the publication of *The Tax Tables* without the involvement of arbitration, lawsuit, or other legal proceedings.

Section 12 – Lawsuit, Arbitration, or Other Legal Proceeding

1. No arbitration, lawsuit, or other legal proceeding shall be commenced by either party without the parties exhausting all other remedies to resolve a dispute or disagreement.
2. However, should the parties be unable to resolve a dispute or disagreement relating to the publication of *The Tax Tables*, the plaintiff shall commence legal action in the court of competent jurisdiction of the defendant.

Section 13 – Attorney Fees and Costs

In the event of any arbitration, lawsuit, or other legal proceeding or legal demand relating to the publication of *The Tax Tables* the prevailing party shall be entitled to its attorney fees and cost of the lawsuit or for any demand and/or arbitration, and trial or action in court, and any appeal brought from that action.

Section 14 – Term of Agreement

1. This Agreement shall be for a two-year period from July 1, 2009 to June 30, 2011 inclusive.
2. This Agreement may be extended for additional two-year periods by written mutual consent of the parties.

Section 15 – Termination of Agreement

1. Either party may terminate this Agreement with two (2) months written notice to the other party.

WASHINGTON STATE TAX CONSULTANTS
Newsletter Agreement

Section 15 – Termination of Agreement *(continued)*

2. However, the Association may terminate this Agreement, in writing, without giving the two (2) months notice as set forth above in the event that the quality falls below the expectations of the State Board.
3. Further, the Editor may terminate this Agreement, in writing, without giving the two (2) months notice as set forth above in the event that the Editor does not receive the requested cooperation of the State Board and Association Chapters.

Agreed to and signed this day, August 20, 2009, at the State Board Meeting in Puyallup Washington.

Kitty R. Cummings, EA, State President, for the Association

H. Lawrence Bond, Editor

WASHINGTON STATE TAX CONSULTANTS
Support Office Agreement

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WASHINGTON STATE TAX CONSULTANTS
Support Office Agreement

THIS AGREEMENT is made this 22nd day of May 2008, by and between Washington State Tax Consultants, a Washington Association, hereinafter referred to as “WSTC”, and Roger V. Nye, hereinafter referred to as “SUPPLIER”.

The effective date of this Agreement is June 1, 2008.

PURPOSE. The purpose of this Agreement is to provide for a business office for WSTC. This Agreement is designed to provide WSTC full time support services without the necessity of having WSTC hire a full time employee.

TERM OF AGREEMENT. The term of this Agreement shall commence on the date of this Agreement and shall expire, unless otherwise terminated, four (4) years from the date of this Agreement.

DUTIES OF SUPPLIER. The Supplier agrees to perform the following duties and provide the services described in this section:

A. Communications Services

- (1) Supplier shall provide telephone answering and fax services.
- (2) Supplier shall maintain a mailing address for WSTC.
- (3) Supplier shall use his or her best efforts to collect, process, and forward mail and messages promptly.
- (4) Supplier shall present a report at WSTC Board meetings.

B. Membership Services

- (1) Supplier shall perform services regarding membership records as follows:
 - (a) Supplier shall process membership applications and renewals including delivery of membership packets.

WASHINGTON STATE TAX CONSULTANTS
Support Office Agreement

B. Membership Services (*continued*)

- (b) Supplier shall maintain membership records.
- (c) Supplier shall record education hours.
- (2) Supplier shall maintain a confidential computerized mailing list of all WSTC members, which shall contain information prescribed by WSTC.
- (3) Supplier shall provide printed membership lists and mailing labels only in connection with WSTC activities.
- (4) Supplier shall not provide membership information to anyone except by direction of the Board.
- (5) Supplier shall produce and distribute the directory. Directory shall be made available to all WSTC members and WSTC affiliated organizations.
- (6) Supplier shall provide for the membership the service of maintaining inventories of WSTC supplies (pins, binders, etc.), and brochures and other items as directed by the WSTC Board.

C. Records, Supplies, Storage Services

- (1) Supplier shall provide a storage facility or storage area on site, no less than 100 square feet, for WSTC records, which shall be reasonably secure to prevent unauthorized disclosure of records.
- (2) Supplier shall maintain education records for the length of time that will conform to IRS requirements.
- (3) Supplier shall maintain a list of all equipment of WSTC in the possession of or under the responsibility of Supplier.
- (4) Supplier shall maintain an inventory of common-use WSTC supplies, and shall advise WSTC when reordering of such supplies as needed.

WASHINGTON STATE TAX CONSULTANTS
Support Office Agreement

D. Miscellaneous Requirements

- (1) Supplier shall update and maintain an operating procedures manual for the Support Office which shall become the property of WSTC.
- (2) Supplier shall have a business office which shall be open during normal business hours and days. Occasional closures for education shall be allowed. In addition to closures for educational purposes, closure for vacation or other purposes shall be permitted, not to exceed a total of three (3) weeks per year.
- (3) Supplier shall locate his or her business office in the State of Washington.
- (4) Supplier shall have a computer and laser printer and fax capability available for duties required under this Agreement.
- (5) WSTC State Secretary and State Treasurer will periodically review Supplier activities.

DUTIES OF WSTC

WSTC shall perform the following duties:

- A. **Monthly Fee.** WSTC will pay a monthly fee to Supplier in the amount of \$433.33 on or before the 10th day of each month as long as Supplier is not in breach of Agreement.
- B. **Expense Reimbursement**
 - (1) WSTC shall reimburse Supplier for expenses incurred on behalf of WSTC which have been approved by the President or Secretary of WSTC. Such expenses would normally include postage, office and computer supplies, long-distance telephone charges, and cost of attending Board meetings.

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B. **Expense Reimbursement** (*continued*)

(2) WSTC will provide the Supplier *Policies and Procedures* to be followed by Supplier with respect to approval for expense reimbursement. It is contemplated that in general prior approval will be required.

C. **Directory.** WSTC is responsible for the costs of producing and distributing the Directory.

D. **Chapter Responsibility.** Chapters requesting Support Office services and/or supplies shall bear the cost of those services and/or supplies.

E. **Member Responsibility.** Individual members requesting Support Office services and/or supplies shall bear the cost of those services and/or supplies.

TERMINATION. This Agreement may be terminated by either party upon thirty (30) days written notice.

A. **By WSTC Board.** If this Agreement is terminated by WSTC Board, written notice is to be given by the President or Secretary to the WSTC Support Office.

B. **By the Supplier.** If this Agreement is terminated by Supplier, written notice is to be given to the President of WSTC.

NOTICES. Notices provided for herein may be mailed to the parties at the addresses specified below or at such other address as the parties may from time to time hereinafter specify in writing.

WSTC Support Office address: 101 176th Street East
Spanaway, WA 98387

WSTC President address: 9715 Fruitland Avenue East
Puyallup, WA 98373

WSTC Secretary address: 19110 57th Street East
Lake Tapps, WA 98391

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SIGNED:

Roger V. Nye, EA, MBA, Supplier

Kitty R. Cummings, EA, WSTC President