

Wisconsin Society of Enrolled Agents

Board Meeting

September 18th, 2024

Wisconsin Dells, Wisconsin

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. President's Report
 - a. Website & Membership Management
 - b. Affiliate Agreement
5. Secretary's Report
 - a. Approval of Jan 4th minutes
6. Treasurer's Report
7. Membership Committee Report
8. Old Business
 - a. January 2025 Seminar
 - b. May 2025 Seminar
 - c. Sept 2025 Seminar
 - d. Bylaw Vote
8. New Business
 - a. Postcard Campaign
 - b. Member Mailer
9. Good of the Order
10. Adjourn



MEMORANDUM OF UNDERSTANDING

between

[Affiliate Name]

and

National Association of Enrolled Agents

1. **Introduction.** This Memorandum of Understanding is entered into between the [Affiliate Name] and the National Association of Enrolled Agents and shall be effective _____.
2. **Purpose.** The Affiliate and NAEA agree to foster a culture of cooperation and agree that we share the same goals and objectives for current and future members to advance the interests of Enrolled Agents through advocacy, career awareness, member engagement, volunteer opportunities, continuing education, leadership training, and peer support.
3. **Affiliate Charter.** This Memorandum of Understanding is founded upon the Affiliate being chartered as an Affiliate by the Board of Directors of the National Association of Enrolled Agents and replaces all previous agreements or charters.
4. **Geographic Boundaries.** The geographical boundary served by the Affiliate is the state of _____. The Affiliate may have members from within or without its geographic boundary.
5. **Use of the NAEA Legal Fund.** Whenever the practice rights of Enrolled Agents within the geographic boundary of the Affiliate are jeopardized or threatened, the Affiliate may request intervention by the National Association of Enrolled Agents and may request to access NAEA legal fund monies to address the circumstances as outlined in the NAEA Policies and Procedure Manual.
6. **Use of Logos.** Either organization may publicize the affiliation of one with another by displaying the other organization's logo on its website or other promotional materials. Affiliation shall be stated as such: [state Affiliate]- a state Affiliate of the National Association of Enrolled Agents.
7. **Trademarks and other Intellectual Property.** The Affiliate and NAEA agree not to use the other organization's Trademarks and other Intellectual Property (including copyrighted material) without the prior consent of the other organization. The Affiliate acknowledges that NAEA is the owner of the trademark America's Tax Experts™ and retains exclusive rights to the specified trademark.

8. **Relationship.** The relationship between the Affiliate and NAEA is defined by the purposes described above. The organizations are not considered joint venturers, partners, legal representatives, or agents of each other. Neither organization shall have the right to obligate the other organization in any manner and shall not make, or represent that it has the power to make, any contract, agreement, representation, warranty, or obligation, express or implied, on behalf of the other organization without the prior written consent of the other organization.
9. **Insurance.** Both the Affiliate and NAEA, at their own cost, shall maintain insurance, permits, and licenses as required by applicable law.
10. **Corporate Compliance.** NAEA and the affiliate must adhere to the purpose and activities of a 501(c)(6) tax-exempt organization. Each organization will be responsible for its compliance with applicable legal, regulatory, and tax requirements. This includes such reporting and payment of fees as is necessary to maintain each organization's corporate and nonprofit status; the filing of required corporate reports and tax returns; and any other legal, regulatory, or tax requirements.
11. **Governing Documents.** The Affiliate agrees to provide NAEA with a copy of its bylaws at the start of this Memorandum and within 90 days after any changes have been made.
12. **Affiliate Leadership Information.** The Affiliate agrees to provide NAEA with information on its leadership at least annually in September and as its leadership changes. This information should include the name, mailing address, email address, and telephone number of each officer, and members of the board of directors (or similarly named governing body).
13. **Financial Responsibility.** Each organization will be responsible for its own debts, collections, contracts, and financial books and records. This includes the assessment and collection of dues from members. There is no obligation for the Affiliate or NAEA to exercise any financial oversight over the other organization. In the event either organization becomes financially unable to conduct the terms and spirit of this Memorandum, this Memorandum may be canceled by the other organization upon proper notice.
14. **Membership.** The Affiliate will maintain its member records and establish a process for membership dues collection and renewals. Both NAEA and the Affiliate will encourage and promote membership in the other organization.
15. **Information Sharing.** If requested, NAEA will share contact information obtained from IRS on Enrolled Agents in the Affiliate's geographic area, whether NAEA members or not, with the Affiliate for outreach, recruitment, education marketing, or similar purposes twice annually in October and May. NAEA and the affiliates may share member lists and contact information if permission from the member is granted. NAEA will continue to

share with a state affiliate when a location within their geographic boundary is being considered for an education conference.

16. **Data Security.** Each organization must maintain the security of the membership information data it receives from the other organization. At a minimum, this requires the same duty of care to protect the organization's member information.
17. **Confidentiality.** The Affiliate and NAEA will not sell any membership lists it has in its possession, either lists of its members or lists of members/prospects provided to it by the other organization, or otherwise disclose or use confidential information of the other organization without the other organization's prior consent.
18. **Term of Memorandum.** This Memorandum of Understanding shall remain in force until terminated or revised by the agreement of both parties. Either organization may terminate this Memorandum of Understanding upon sixty (60) days' written notice to the other organization. A violation of the terms of this memorandum is not a prerequisite to termination.
19. **Modifications.** This Memorandum of Understanding constitutes the understanding by the organizations concerning the subject matter and replaces all prior. This Memorandum may be amended or modified in writing and will be signed by an authorized representative of each organization.

The organizations have caused this Memorandum of Understanding to be executed by their duly authorized officers.

National Association of Enrolled Agents

[NAEA Contact Name]

[Email Address]

[Phone Number]

[Affiliate Name]:

[Affiliate Contact Name]

[Email Address]

[Phone Number]

Approved: August 15, 2024

**WISCONSIN SOCIETY OF ENROLLED AGENTS
BOARD MEETING**

Fond du Lac, WI
January 4, 2024

The meeting was called to order at 5:02 p.m.
Pledge of Allegiance was recited.

ATTENDEES:

President: Megan Steinfeld
Vice President: Chrystal Wheeler
Secretary: Jim Barsul
Treasurer: Trish Evenstad
Board: Kristi Barnekow, Donna Halsey, Joel Guthmann
Guests: Dave Fayram, Brian Olsen

PRESIDENT'S REPORT:

All NAEA referenda passed. The details of the transition from affiliate to chapter are uncertain. We will discuss the process as a separate item.

SECRETARY'S REPORT:

September 2023 minutes. Motion to approve by Trish Evenstad, seconded by Chrystal Wheeler. Passed.

TREASURER'S REPORT:

Motion to accept by Joel, seconded by Kristi. Approved.

OLD BUSINESS: None.

NEW BUSINESS:

Our Jan. 4th update seminar had 59 attendees. Our general membership meeting and annual banquet will follow the Wisconsin Department of Revenue meeting on May 20. The department has proposed discussing pass through entity tax issues. Members are encouraged to let us know if they have items or issues to discuss with the Department. Box lunches will be provided and a board meeting will follow the program.

All are encouraged to attend the NAEA fly in if possible.

The Wilderness Resort conference room has been reserved for our Sept. 19th & 20th 2024 seminar. Four possible speakers were suggested and are being contacted.

The Jan. update seminar will be on January 10th, the Mellems are confirmed as presenters at the Radisson in Fond du Lac.

May 25th NAEA SSLA leadership is available. NAEA will cover certain expenses of the attendee.

Affiliate results: We need a formal resolution to either run WSEA as an independent membership and do our business of the WSEA, finance, membership roster, etc.. We will need a by-law change to drop the dual membership requirement and maintain independent status. WSEA will bring a by-law change to the board meeting in May and then have a membership vote on the by-law change. We will make the membership aware of the distinction between affiliate vs. chapter. We will need more participation from members to work as an affiliate. The chapter will require

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smaller commitments but engagement is still required. Affiliate management software “Star Chapter” will replace our current website.

Constant Contact, marketing, surveys and membership management for \$100/month. \$750 for setup for up to 150 members. It is used by Texas and New York. Set up will be done in early May. For Emeritus membership, one must be active for 5 consecutive years, and retired in treasury records.

Good of the order.

Adjourned at 5:53 p.m.

Respectfully submitted,
Jim Barsul EA