



Affiliate Manual

April, 2010

National Association of Enrolled Agents
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About NAEA

The National Association of Enrolled Agents (NAEA) is the professional society that represents enrolled agents (EAs), tax practitioners licensed by the U.S. Department of the Treasury to represent taxpayers before all administrative levels of the Internal Revenue Service (IRS) on issues including collection, audits and appeals.

EAs are the only tax professionals tested by IRS on their knowledge of tax law and regulations and, because they are federally-licensed, the only tax professionals that may represent clients in any part of the country. They provide tax preparation, representation, tax planning and other financial services to millions of individual and business taxpayers. EAs adhere to a code of ethics and professional conduct and are required by the IRS to complete annual continuing professional education. Like attorneys and certified public accountants (CPAs), EAs are governed by Treasury Circular 230 in their practice before the IRS.

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NAEA's Mission

- Foster the professionalism and growth of its members;
- Be an advocate of taxpayer rights;
- Protect the interests of its members; and
- Enhance the role of the enrolled agent among government agencies, other professions and the public at large.

Core Purpose

NAEA is dedicated to advancing the enrolled agent profession through advocacy, promotion and support of its members.

Core Values

Committed to professionalism and high ethical standards
Protects the enrolled agent's right to practice
Promotes licensure to demonstrate competence
Advocates sound tax policy
Supports the rights of taxpayers
Practices knowledge-based governance
Continually assesses and is responsive to member needs
Respects the diversity of ideas and direction

NAEA ORGANZATIONAL STRUCTURE

Board of Directors

The Board of Directors (BOD) is the governing authority of the National Association of Enrolled Agents (NAEA). Directors bear fiduciary and legal responsibility to promote the best interests of the association. The Board receives and evaluates reports of the Committees, Councils, Tasks Forces, the NAEA staff and Executive Committee. It sets the strategic direction of the organization, establishes policies and procedures, creates and monitors the budget and ensures the successful leadership of the organization.

The BOD is comprised of four officers including President, President-Elect, Secretary/Treasurer and Immediate Past President, eleven directors-at-large, and the Executive Vice President (EVP) as a non-voting member. Officers serve a one year term, while Directors serve a two-year term. A Director may serve up to two consecutive two-year terms. An appointed or elected term of less than two years will not exclude a Director from serving an additional two consecutive two-year terms. Directors and Officers are elected by electronic ballot. Five Directors are elected for terms beginning in odd-numbered years and six Directors are elected for terms beginning in even-numbered years. Ballots are distributed by December 1 to all Members in good standing as of November 1 of that year, with a voting deadline of December 15.

Affiliate Council

The Affiliate Council is comprised of six affiliate leaders and was formed in late 2007 to advise and guide NAEA's activities in three major areas: recruitment and retention; member benefit development; and the Special Enrollment Exam (SEE) resources. In addition, the Council works to engage other state affiliates and increase participation by all affiliates. Council members are elected by the state affiliate presidents and work very closely with NAEA staff and leadership to achieve NAEA goals and increase value for the members and the state affiliates. In its first year the Council assisted with the implementation of NAEA's Online Facilitator Led SEE Program and issued the State Affiliate Membership Challenge. The Affiliate Council meets regularly by conference call and attends all APEX meetings. The Affiliate Council's work continues to have a direct and dramatic impact on NAEA's success.

Committees

As a membership organization, NAEA depends on the dedication and commitment of its members to ensure the vitality of association programs. Each year, many members serve on the association's committees which include bylaws, education, nominating, a membership task force and more. A complete list of NAEA's committees, their functions, and their staff liaisons is available in the back of this manual or can be viewed on www.naea.org under the About NAEA tab. While NAEA will advertise periodically for committee service, members interested in serving on a committee may contact NAEA's EVP at any time.

Staff

The NAEA staff is responsible for carrying out the business operations of the Association's strategic plan on a day-to-day basis. The national office departments include:

The Executive Office

The Board will engage, as an employee, an Executive Vice President who will perform such duties as are prescribed by the Board. The Executive Vice President will be considered an Officer for all purposes except that the Executive Vice President is not a Member of the Association, and, therefore may not vote on matters reserved for Members. The Executive Vice President will be an

ex officio non-voting member of the Board. The Executive Vice President will have a written employment contract.

The Executive Vice President of NAEA works closely with the NAEA Board and staff to implement the directives set forth in the NAEA strategic plan. This position serves as overseer of all departments, leader of the day to day operations of the Association and as ex-officio on the NAEA Board of Directors.

Membership

The Membership department is responsible for the recruitment and retention of members, processing of new membership, renewals, suspension and terminations. The membership department maintains a database of all members and their demographic information. This department also works closely with affiliate leaders to provide benefits and services on a local and national level. If a member needs to change or update their membership status, address or any other demographic information please direct them the NAEA's membership department.

Education

The NAEA Education department is responsible for developing, managing and evaluating educational programming for the association. Key responsibilities include NTPI and the National Conference, SEE online prep course, online education, CPE compliance, and the scholarship program. A focus of the next fiscal year will be the development of education-in-a-box, allowing affiliates access to quality NAEA programming in their particular locations.

Finance and Administration

Finance and Administration department is responsible for the administration and financial activities of the national office. This also includes all human resources and the technological infrastructure of the organization.

Government Relations

Government Relations (GR) primarily focuses on advocacy on behalf of enrolled agents to protect their interests. GR also serves as liaison both individually and collectively between members and pertinent branches of the IRS. This department works with IRS tax writing committees on Capitol Hill to provide enrolled agent input into regulation and IRS operations.

Communications and Marketing

Marketing and Communications is responsible for promoting the Association and its products and services and building revenue-generating partnerships with vendor companies. This department manages exhibit sales and sponsorships at the annual conference and advertising sales for NAEA's electronic and printed publications. Also within its purview is making sure that all Association collateral material is consistent and coordinated, and spearheading redesign and branding initiatives. NAEA's efforts to increase public awareness of and respect for enrolled agents through media outreach is among the department's primary duties as is raising awareness of a career as an enrolled agent.

NAEA Membership

NAEA has three categories of membership:

1. **Regular Members:** Regular members are enrolled agents who hold a current enrollment card issued by the United States Treasury Department, Internal Revenue Service. Regular members are held to a dual membership requirement in which they must belong to both the state and national associations as outlined in NAEA's bylaws.
2. **Emeritus Member:** A person who has been a member for the preceding five years and who is on "inactive retired status" under Circular 230. Emeritus members are not be required to fulfill the requirements for continuing professional education (CPE). The Board may waive the requirement of membership for the preceding five years. Members interested in becoming Emeritus members should contact NAEA's Membership Department directly.
3. **Associate:** Any individual who is not an enrolled agent but wishes to belong to the association. These persons may include those who are regulated under Circular 230 but not EAs or any individual who is engaged in some aspect of tax. Associates are not considered members and are therefore not held to the dual membership requirement. Associates do not have the privilege of voting nor can they hold elective office. Associates are not listed under the "Find an Enrolled Agent" directory, but do appear in the online membership directory.

State Affiliates

NAEA's affiliate network is comprised of 39 state affiliates that offer education and networking opportunities as well as advocacy and public awareness on the state or local level. An affiliate must require that its members maintain membership in NAEA. An affiliate may require its members to maintain membership in a society or chapter within the geographical area of the Affiliate. In most circumstances, a member will belong to the state affiliate where the member lives or works, but may, upon approval of the state affiliate, belong instead to another state affiliate. Contiguous affiliates may agree to allow members to join each other's affiliate, or may extend membership privileges to the neighboring affiliate's members. State affiliates may create additional membership categories, such as associate or student. The dual membership requirement only applies to enrolled agents. Although not required, NAEA strongly encourages associates to belong to the state affiliate.

Expectations for State Affiliates

- Notify NAEA of leadership changes
- Participate in monthly affiliate conference calls
- Engage with NAEA staff and other affiliate leaders through the affiliate listserv
- Recruit new members through meetings and mailings
- Welcome new members
- Reach out to members periodically throughout the year, through newsletters, emails, phone calls or meeting invitations
- Maintain the state affiliate legally and financially
- Participate in retention efforts, by mail, email or phone
- Monitor membership roster on regular basis, bring discrepancies and questions to NAEA
- Reconcile and cash dues checks sent by NAEA
- Communicate concerns, questions or requests from members within the state to NAEA leadership and staff

Membership Year

NAEA operates on an anniversary method, which means that when a member joins, their membership is good for one full year. Prior to August 2008, NAEA was on a calendar year cycle, with all members renewing on July 1. As of 2010, about 20% of members renew on a date different than July 1. NAEA's anniversary method: members and associates joining from the first through the fifteenth will have an expiration date of the last day of the prior month in the following year. Members and associates joining from the sixteenth through the end of the month will have an expiration date of the last day of the month in which they joined in the following year.

National and State Dues

NAEA dues are set by the Board of Directors. The Association requires its regular members to pay both national and state affiliate dues. Currently NAEA's dues are \$185 with an initiation fee of \$28 (NAEA may reduce national dues or waive initiation fees for potential members). State dues vary depending on the price set by the affiliate (NAEA may offer reduced state dues only with the express permission of the state affiliate). National dues and initiation fees for associates are the same as they are for members. Member emeritus dues are set at 25% of regular dues. If a member or associate cannot pay their dues for reasons that include financial hardship, illness, or other extenuating circumstances he/she may request a dues waiver.

NAEA's Board of Directors traditionally consider a dues increase at the November board meeting. According to bylaws, the amount of the annual dues will be noticed to the membership no later than sixty days after the Board has voted to change the annual dues or ninety days prior to the close of the fiscal year, whichever occurs first.

Dues may be paid online, by fax or by mail. NAEA uses a lockbox program through Suntrust Bank; checks sent by mail are received and cashed by the bank. NAEA confirms the data, then imports the financial data into our database. The mailing address for renewals is:

NAEA
PO Box 79411
Baltimore, MD 21279-0411

CPE Requirements

Members and associates of NAEA are required to complete a minimum of 30 hours of continuing professional education each year, including at least 2 hours of ethics. CPE is counted on a calendar basis, and should be reported at or prior to the time of membership renewal. For new members, CPE requirements are pro-rated for 2 hours for each month of membership during the prior calendar year, with at least 2 hours of ethics. To qualify as CPE for NAEA, CPE must be:

- CPE as defined by IRS guidance. To qualify as IRS continuing education credit, a course of learning must: (i) Be a qualifying program designed to enhance professional knowledge in Federal taxation or Federal tax related matters, i.e., comprised of current subject matter in Federal taxation or Federal tax related matters, including accounting, tax preparation software and taxation or ethics; and (ii) Be conducted by a qualifying sponsor. More information on IRS qualified CPE may be found online at www.irs.gov.

- CPE in the areas of state and local taxation or practice management sponsored by affiliates or affiliate chapters. Members may report up to 6 hours per calendar year towards meeting their NAEA requirement.

NAEA bylaws stipulate that all members and associates meet the CPE requirement; however NAEA recognizes this may not always be possible. Therefore, NAEA allows members to carry back (members who report less than 30 hours must earn the missing CPE hours in the next calendar year, in addition to the 30 hours required for the current year). Members may not carry forward (may not claim more than 30 hours in a year with the intention of lessening the requirement for the next year). As mentioned previously, those members with extenuating circumstances may submit a one-time CPE waiver.

Dues and CPE waivers

If a member or associate cannot meet their dues and/or CPE requirements for a particular membership cycle, he or she may request a CPE or dues waiver. The request should be submitted with all pertinent facts to the NAEA Director of Membership. The Director will discuss the facts with the NAEA EVP and President and a decision of approval or denial will be made. In the case of a denial, the member has the right to appeal the decision in writing to the NAEA President. Any member or associate granted a waiver of dues will be advised that the waiver is for national dues only and that a request to an affiliate (if applicable) must be made. The affiliate of any member granted a waiver will be notified by NAEA. Waivers will be granted for one membership year. Ordinarily, waivers will not be granted for the same circumstances for subsequent years.

Note: Terminated members and associates are not eligible for dues or CPE waivers.

Suspension and Terminated Members

Members and Associates will receive a renewal invoice three months prior to their expiration date. Suspension for nonpayment of dues occurs thirty days beyond the expiration date. Termination for nonpayment of dues, seventy-five days beyond the expiration date. A member or associate may be terminated for the following reasons: resignation, death, ethics, retired, or non-payment of dues. A member or associate membership may be reinstated if he or she returns to the Association. Reinstated memberships will be allowed to keep their original join date. If a member or associate returns to the Association after 30 days, they will be considered a new member or associate and the current join date will be based on the date he or she returns to NAEA.

State Affiliate Leadership

NAEA state affiliate leadership is comprised of 39 state affiliates that offer education and networking opportunities as well as advocacy on the level. State affiliates have the support of National in a variety of ways:

- Communication and networking via conference calls, Presidents Exchange and the affiliate listserv
- Affiliate Resources on the web which include models and samples of bylaws, ethics committee materials, sample letters for welcome or suspension, strategic plans etc.
- Rosters which is the most up to date real time information directly from the NAEA database.
- Services: NAEA will work with affiliates on surveying their membership or blast emailing them for the affiliate
- Shared marketing efforts: NAEA will work with affiliates to reduce dues, create marketing pieces or track results

Affiliate Conference Calls

State affiliate conference calls are held once a month. Every state affiliate president is invited to participate in these calls, as are other leaders within the state including board members or committee chairs. There's usually lots of information covered on a many topics including CPE sponsorship, member benefits, GR updates, recruitment, retention, meetings, NAEA programs, or any issues or events that affect the overall membership. These conference calls are also a way for affiliate leaders to ask any questions or express any ideas or concerns he/she may have. It is also an excellent opportunity to communicate with National and your peers. The calls are recorded, and the playback is available for the thirty days following the call.

Affiliate Listserv

The state affiliate listserv is an automated email discussion group created as the main communication vehicle for notification for state affiliates, and to encourage dialogue between state leaders on the administration of the state associations. For example, you may be looking for a good speaker, want to see how other affiliates handle difficult members, or are looking for an example of a welcome or suspension letter. The listserv is intended to compliment the monthly affiliate conference calls. Any state affiliate leader (board of director or committee member) may participate on this list. If you would like to add yourself or someone to the list, please email NAEA at membership@naea.org. **Note:** This is a discussion group for NAEA leaders, not our general membership.

Presidents Exchange Meetings

The Presidents Exchange (APEX) allows our state affiliate leaders to get together twice a year to connect, get involved and share ideas and leadership goals. APEX meetings build excitement, and provides an important opportunity for state leaders to represent the needs and concerns of the members within their state. Usually, over 80% of NAEA's overall membership is represented at these meetings. APEX provides a great opportunity for state leaders (especially incoming presidents) to network and prepares you to lead your state affiliate. Past APEX topics have been those that particularly interest affiliate leaders, including strategic planning, conference and meeting planning, membership recruitment and retention and volunteers.

Reimbursement for Meetings: NAEA actively pursues national sponsors for APEX meetings which allows the Association to offer travel stipends for the affiliate presidents. NAEA will announce the

procurement of a sponsor on the listserv and conference calls, and an application form is distributed. Stipend amounts can vary, based on how much is available and the number of applications. Award notifications indicate the stipend amount and reimbursement process. In order to receive reimbursement checks, the expenses must be reported on an approved expense reimbursement form and must be submitted within 45 days of the expense and must be documented by original receipts. Travel stipends become void if reimbursement requests with back-up documents are not received within the 45 day period. A hotel or airline invoice is sufficient documentation for travel stipend reimbursements.

NAEA BOD Meeting and Annual Meeting

The NAEA Board of Directors meet three times a year (the same week as both APEX meetings and the National Conference). According to the NAEA bylaws all regular meetings of the Board will be open to Members. Members attending these meetings will be heard at the appropriate time or during the Good of the Order section. The Board of Directors will meet in a closed Executive Session when discussing personnel, legal, ethical or similar confidential issues. The affiliate leadership is invited and often do attend the board meetings. Materials for the Board meetings is noticed in E@lert, and posted on NAEA's website under About Us – Governance.

The Annual Meeting routinely happens as part of the National Conference, in August. Individual members are encouraged to participate in the governance of the Association. The NAEA Annual Meeting provides an opportunity for all members to participate in the discussion regarding the strategic direction of the Association and the future priorities for NAEA. The "town hall" format allows all members to voice their concerns and/or compliments on NAEA's initiatives and direction. Information about the Annual Meeting will be disseminated in writing at least 45 days before the meeting date.

IRS Tax Forums

The IRS Nationwide Tax Forums offer three full days of seminars with the latest word from IRS leadership and experts in the fields of tax law, compliance and ethics. Attendees can earn CPE and participate in discussion groups on topics related to the tax world. NAEA sponsors two educational sessions at each Forum, and provides top-level instruction for these sessions. In 2009, NAEA was rated as the top two best sessions, and that these sessions, led by NAEA speakers Frank Degen, EA, USTCP and Claudia Hill, EA, were rated at 95% or higher for each of the Forums, as well as scoring the highest overall ranking.

NAEA participates in the forums each year as it is the Association's top in-person marketing and recruitment opportunity. It is also a great way to meet and talk face to face with existing members. With the recent developments concerning regulation of paid commercial preparers, NAEA's presences is especially essential to those wanting to become an enrolled agent and/or wanting to know how having an EA license can impact their business. The state affiliate leadership's participation is essential in assisting with the coordination of volunteers to help with booth set up and recruiting new members. State affiliate volunteers also have the chance to talk about the benefits of joining on a local level.

Recruitment and Retention

NAEA's state affiliates have the strength of local connections, networking and educational events to recruit and retain members. It is imperative that NAEA and the state affiliates coordinate efforts to present a unified, cohesive and meaningful package to potential and existing members. State affiliates are expected to assist in recruiting new members and welcoming them into the organization. Affiliates are also expected to play an integral role in the renewal cycle. While NAEA has a dual membership requirement, our membership numbers are impacted by the strength of each affiliate. The Association is

extremely fortunate to have some extremely dedicated, involved and engaged affiliates who recognize and appreciate the symbiotic relationship a national organization has with its affiliates.

Membership Challenge

For the past few years, the Affiliate Council has launched a "Challenge to Affiliates" aimed at increasing membership and building state participation in the membership cycle. The challenge usually runs for a specified time and based on percentages, and the top affiliate winners receive an award and monetary cash prizes. Details may vary for each challenge. In an effort to win the Membership Challenge, state leaders utilize the NAEA website which contains ideas that have been used successfully by other affiliates, as well as sample letters, lists of potential members, and other promotional materials. While improving and increasing recruitment and retention efforts is the primary goal, this challenge has proven to be lots of fun! All states are expected and encouraged to participate.

2008-2009 Affiliate Challenge Winners

Georgia Association of Enrolled Agents – First Place (Gold)
Missouri Society of Enrolled Agents – Second Place (Silver)
North Carolina Society of Enrolled Agents – Third Place (Bronze)

2009-2010 Affiliate Challenge Winners

New Mexico Society of Enrolled Agents – First Place, Overall Increase in Membership
North Carolina Society of Enrolled Agents – First Place, Recruitment
Rhode Island Society of Enrolled Agents – Second Place, Recruitment
Northern New England Society of Enrolled Agents – First Place, Retention
Connecticut Society of Enrolled Agents – Second Place, Retention

State Dues

Each state affiliate is responsible for setting its own dues amount. Because affiliate dues amounts are printed on the NAEA membership application, and renewal invoices are generated three months prior to expiration, the Association asks that if an affiliate changes their dues amount to let National know in a timely manner with an "effective as of" date. Notification must be in writing (email is fine) to the Director of Membership. The affiliate should give NAEA enough time to update all necessary documents and expect to honor any applications that were sent to NAEA before the dues change occurred. NAEA collects state membership dues on behalf of its affiliates (with the exception of the California Society of Enrolled Agents). The collected monies are distributed twice a month in the form of a check*. State dues checks are sent to the state society's treasurer. A check that is not cashed within 90 days of the "issued date" is considered void. To avoid the cost and time of reprinting checks; NAEA requests that the state affiliate treasurer cash/deposit the check no later than one month after the "issued date" printed on the check.

Affiliate Governance

The governing documents of each affiliate must be in conformity with NAEA bylaws for the affiliate to be chartered or to retain its charter. Any change in affiliate bylaws must be reported to the Association. In case of conflicts between bylaws changed by an affiliate with the Association bylaws, the affiliate must amend their governance documentation to be in compliance with NAEA bylaws. To ensure compliance, an affiliate may submit their bylaws to the NAEA bylaws committee for review and recommendations. The NAEA membership department may require an affiliate to submit their governance documents, including but not limited to a current copy of bylaws, policy and procedure manual, tax documents or financial statements.

Members Contact Information

NAEA does not share phone, fax or email information with outside vendors. NAEA does sell our members' mailing addresses through a list broker, and approves both the vendor and the marketing materials before releasing any information. NAEA members may opt-out of receiving external marketing materials by emailing NAEA's membership department or marking the appropriate box on the online profile.

NAEA members may change their own contact information online by following the steps below:

- Go to www.naea.org
- Click "Log In" which is located on the right side of your screen. Log in using your 6-digit NAEA id and password, which is probably your 5-digit zip code.
- Click on "View/Edit My Profile", which is located on the right side of your screen.
- Scroll down to the bottom of the page and click "Edit"
- You can change your name, phone numbers, email or website right on this screen. If you make changes, click "Save" at the bottom of the screen.
- To change your address information, click on "Primary" to access the information. If you make changes, click "Save" at the bottom of the screen.
- You can also enter a description of your practice, report your CPE hours or provide other information to NAEA by clicking the "Supplemental Information" tab at the top of the page. Again, if you make changes, click "Save" at the bottom of the screen.

NAEA members may also call NAEA and ask to have their contact information updated, faxed or mailed the office, or emailed to membership@naea.org. State affiliates may send notice of a change in a member's contact information directly to membership@naea.org.

CPE Sponsorship

NAEA encourages its affiliates to become CPE program sponsors to offer qualified continuing professional education hours to members on a local level. Each state affiliate is responsible for obtaining, fulfilling and renewing its own sponsor agreement (Form 8498, Program Sponsor Agreement for Continuing Education for Enrolled Agents) directly with the Office of Professional Responsibility (OPR). NAEA does not allow any third party or affiliate use NAEA's sponsorship to offer CPE. Recently, OPR advised that it will be performing a more stringent compliance process. It is imperative state affiliates abide by the requirements outlined in the sponsor agreement, which states that in order to become an approved sponsor, the program must:

- Be developed by individuals qualified in retirement plan matters;
- Provide current subject matter;
- Have instructors, discussion leaders, and speakers who are qualified with respect to program content;
- Have some means for evaluation of technical content and presentation;
- Provide certificates of completion to successful participants; and
- Maintain records to verify the participants' attendance and successful completion for 3 years.

It is the responsibility of the sponsor (state affiliate) to see that all programs presented by local chapters, seminars and education provided at convention comply with the above standards. Sponsor agreements need to be renewed every three years; all agreements renew at the same time. OPR will send renewal information to the contact person listed on the application; therefore, it is extremely important to keep OPR informed of leadership transitions.

State Affiliate Resources

NAEA continuously works to provide the state affiliate leadership with all the necessary resources and tools to ensure leaders have what is needed to fulfill their respective leadership goals as well as the Association's goals and initiatives. The Affiliate Resources section of the NAEA website is a place where affiliate leaders can find most of these tools.

Admin Items and Services

Blast Emails

NAEA offers state affiliates the ability to send emails to the members within their state through NAEA. This service is offered to encourage communication between state affiliates and their members. NAEA will not send a blast email to the entire membership, but will work with a state affiliate to determine the most effective distribution for a specific message or marketing effort. Please give NAEA three business days to process your request. At different times of the year, processing of membership dues, staff travel or other obligations may make it difficult to meet "emergency" email requests. All information should be submitted with the initial request, including the email it should come from, subject line, content, desired audience and target email date. All requests will be confirmed prior to launch.

Surveys

NAEA also offers state affiliates the ability to survey their membership. At the affiliate's request, NAEA will also provide assistance in generating the questions for the survey.

NAEA Directors and Officers Insurance

NAEA has D&O insurance which protects an association against allegations of mismanagement, neglect or breach of duty as it relates to the management of the organization. The Association's policy also covers all of its state affiliates and their officers and directors. Please visit naea.org/affiliate-resources/Admin-items-and-services to download the policy. The policy runs on NAEA's fiscal year, July 1 through June 30. NAEA or the insurance broker may require governance or financial information as a requirement for coverage.

Samples and Examples

- **Recruitment and New Members** sample welcome and recruitment letters, suspension letters and new member packets
- **Meetings and Education** examples of convention registrations, flyers and brochures. Articles on finding a facility or sponsors for your meeting and marketing your event
- **Public Awareness and Community** examples of different community outreach projects and "What is an Enrolled Agent" presentations
- **Governance Documents** examples of different states' bylaws, ethics and professional rules of conduct; sample mission statements and strategic plans

Affiliate Newsletters

You can find copies of different Affiliate Newsletters in this section. This may be useful if you want to get ideas for your state newsletter or if you just want to know what other states are doing and how they communicate their efforts with their members.

Membership Reports

A part of any successful recruitment and/or retention effort is having accurate member information. NAEA provides state affiliate leaders with the most up to date information for members in their state. Under the affiliate resources/affiliate membership reports section of naea.org, there are a number of reports an affiliate leader could use to find out who their members are, who is in good standing, whose been terminated, and etc. The following is a brief synopsis of each report:

- **NAEA State Membership Roster**
Pulls all active members in the state affiliate.
- **NAEA State New Members by Date Report**
Pulls new members in an affiliate for a given time period, which defaults to the past year, but may be changed.
- **NAEA State Members Needing to Renew Report**
Pulls members who are still active but whose expiration date is passed, as of the date the report is run.
- **NAEA Member Terminations by State**
Pulls individuals who have been terminated within the past year. Does not include records where individual died, retired or resigned.
- **NAEA Non-Member Enrolled Agents by State**
Pulls non-members from the state, except where the individual died, retired, resigned or requested not to be included. The list includes terminated members as well as enrolled agents provided by the IRS.

These membership reports draw directly from NAEA's database, so there's no gap in information. These reports are designed to be exported to Excel so that you can use the data in whatever way necessary. In order to access these reports, you must be listed as a state leader in NAEA's database. Please contact NAEA's Membership Department to gain access or if you have any questions regarding these reports.

NAEA Calendar of Events

NAEA maintains a calendar of events on our website, under the Education tab. State affiliates may submit meetings for inclusion through the form available at the top of the page. An email may also be sent to membership@naea.org, including all of the pertinent information necessary: who's hosting the event, date, time, location, cost, topic, speaker, registration form, CPE as well as a contact for additional information.

Affiliate Discount for Advertising

NAEA affiliates may advertise in the EA Journal, E@lert newsletter or online at a 50% discount. An insertion order, which is available on www.naea.org under Publications, Advertising and Promotion, must be submitted before an ad will be accepted.

NAEA National Awards Program

NAEA presents national awards as part of the National Conference in August. There are six standing categories for awards, as outlined below. Nomination forms are available in the late spring, and state affiliates are strongly encouraged to submit applications for outstanding members or participants.

NAEA Founders Award — To recognize significant leadership and contributions having immediate or long-term impact on the growth and progress of the association. This once-in-a-lifetime achievement award is the association's highest recognition bestowed on a member.

NAEA-EF Excellence in Education Award — To recognize significant leadership ability and contributions having immediate or long-term impact on the quality and scope of NAEA education programs.

Excellence in Public Awareness Award — To recognize significant contributions having immediate or long-term impact on making "Enrolled Agent" and "EA" more readily recognized nationally, regionally, or locally as the tax professional of choice.

EA Mentor Award — To recognize significant contributions having immediate or long-term impact on the growth of the enrolled agent profession in general and the growth of the membership of NAEA in particular.

Outstanding Supporter of EAs Award — To recognize significant contributions by non-NAEA organizations and those individuals who are not enrolled agents having immediate or long-term impact on making "Enrolled Agent" and "EA" more readily recognized nationally, regionally, or locally as the tax professional of choice.

Outstanding Volunteer Award — To recognize volunteer(s) for their service to NAEA, its affiliates, and/or their local chapters.

NAEA PAC

NAEA PAC exists to help elect candidates who share the priorities of enrolled agents and will work toward effective tax administration. With a completely non-partisan approach, NAEA PAC supports legislators – Democrats, Republicans, and Independents – that will serve the best interests of enrolled agents. Our goal is to raise the profile and prominence of NAEA and enrolled agents by participating in the electoral process. By participating in the PAC, enrolled agents have the opportunity to influence important decisions that affect their profession.

Currently, the law does not permit corporations, trade associations, labor unions, or member organizations (like NAEA) to make direct contributions to candidates for federal office. PACs are the legal means for such groups' members to collectively support candidates who can positively influence

legislative action in support of members. Since its creation, the NAEA PAC has had the full support of the NAEA Board. NAEA also appreciates when state affiliate leaders contribute. Members contributing at a certain level receive a PAC lapel pin. Lists of PAC contributors are available on NAEA's website. The website for the Federal Election Commission (www.fec.gov) is a searchable resource for information about PACs, including campaign finance and disclosure data.

NAEA members may contribute online at www.naea.org, Advocacy, NAEA PAC, or may mail contributions to

NAEA PAC
P.O. Box 65071
Washington, DC 20035

State affiliates may collect contributions from members at state meetings. Participation in PAC activities is entirely voluntary, and cannot be coerced in any shape or fashion. For more information about the PAC, please contact NAEA's Government Relations Committee or NAEA's PAC Steering Committee.

Member Benefits

NAEA Member Community allows members get a second opinion from peers on NAEA's web board, an interactive and informal bulletin board.

NAEA maintains a **"Find an Enrolled Agent"** directory and referral phone service (800-424-4339) to assist the general public in locating member enrolled agents. Users may search by name, city, state or zip code, or by specialty area. Phone, fax, email or website information may be shared with the general public through this service. Members may opt out of this directory by notifying the NAEA office in writing or so indicating on the online profile available on the NAEA website.

Tax Research Service with answers (including citations) to members' toughest tax questions. NAEA members have complimentary access to the tax knowledge database and discounted fees for service.

E@lert and the EA Journal

Our member publications are one of the strongest re-enforcers of why members join. As our top rated benefits, these two publications keep our benefits in front of our members in a non-intrusive and positive way.

Marketing Tools for members include the NAEA logo, customizable print advertisements, EA brochures and press releases, along with sample client letters and a place for members to share their best promotional ideas.

NAEA Education Programs

NAEA offers affordable continuing professional education webinars and meetings and the handy home CPE est that comes every-other month in your association publication, the *EA Journal*.

National Conference

NAEA is celebrating the 25th year of the National Tax Practice Institute™ (NTPI®) with a bigger and better tax education experience: the 2010 NAEA National Conference. In addition to the top quality, face-to-face continuing education on IRS representation presented at NTPI, the 2010 NAEA National Conference will feature sessions on tax prep issues and a practice management workshop, as well as an in-person SEE Review for aspiring enrolled agents. Just three days at the National Conference will increase your confidence and expertise, enabling you to grow your business, increase your revenue and better serve your clients!

This event includes 6 tracks, each offering 24 hours of education. Participants may also create their own program by picking and choosing individual classes from different tracks. Classes run from 8 am to 4:40 on Sunday, Monday and Tuesday. All events happen at the Mandalay Bay Casino and Resort.

Information about classes, evening activities, registration and hotel information can be found online at www.naea.org under the Education tab.

State affiliates can assist by sharing information about the National Conference with members on the state level. The National Conference offers the best networking and education experience on the national level – and it's a great way to reinforce the value of membership.

National Tax Practice Institute

NAEA developed the National Tax Practice Institute (NTPI) to prepare licensed representatives to protect their clients' rights and build camaraderie among top practitioners. The purpose of NTPI is to increase participants' knowledge of IRS laws and procedures critical to representation—including Circular 230, the document which governs tax practitioners, to learn from other Circular 230 practitioners who are actively involved in representation, and to gain practical hands-on experience.

At its core, NTPI is a three-level program developed to sharpen the skills of enrolled practitioners at all stages of their careers. With each level of this program, participants expand their knowledge and skills, and gain the confidence needed to successfully guide their clients through the often challenging maze of IRS codes, internal regulations, and agency structure.

Enrolled agents who successfully complete Levels 1, 2 and 3 (in order) join the ranks of the prestigious *Fellows of NAEA's National Tax Practice Institute*[™]. Fellows are the crème de la crème of representation experts, and are highly qualified to represent their clients. Prospective clients using the "Find an Enrolled Agent" directory can even search for a Fellow. The member profiles of Fellows also showcase their designation, adding a level of distinction illustrating their additional expertise.

Becoming An Enrolled Agent

NAEA has a robust area on the website with all sorts of information for potential enrolled agents. Sections include:

- What is an enrolled agent?
- A Career as an Enrolled Agent Presentation
- How do you become an enrolled agent?
- The Special Enrollment Exam (SEE)
- SEE FAQs
- Studying for the SEE
- NAEA's Facilitator Led Online Course using Gleim Publications, Inc.
- What do I need to do to keep my license?

NAEA Instructor Led Online Course

The National Association of Enrolled Agents has partnered with Gleim Publications, Inc. to offer an NAEA Facilitator Led Online Course for Special Enrollment Exam Preparation (SEE). In this prep class, students use the Gleim online program, textbook, test prep-cd and audio cds to cover all of the material in each test section. NAEA facilitators are experienced enrolled agents, and help students understand the tax code and how to pass the SEE. NAEA is offering five sessions in 2010, with all three parts being offered in each session. Classes have a start and a stop date, with the expectation that students will take the exam after the session ends. Each student will take short quizzes throughout the course, to ascertain mastery over the material and prepare for the live exam. Candidates can pick and choose which part to take when, but it is not recommended to take more than one part per session. Parts 1 and 2 are 8 week classes and Part 3 is a 6 week class. More info and registration information is available on www.naea.org, under the Resources, Becoming an Enrolled Agents section.

NAEA In-Person SEE Review Course

At the National Conference in Las Vegas in August, 2010, NAEA is offering an in-person SEE Review class for well-experienced tax professionals wishing to take the SEE. All three parts will be covered in this three day class.

Scholarships

The National Association of Enrolled Agents and the NAEA Education Foundation (EF) award scholarships to both aspiring and current enrolled agents. The scholarship program is generously funded by Quickfinder, with additional support by Paychex, Gleim Publications and The Tax Book. NAEA members also show their support of their chosen profession and offer a helping hand to the next generation through generous donations to the Education Foundation.

In 2010-2011, scholarships are being offered for five tracks at the National Conference, including the National Tax Practice Institute (NTPI) Levels 1, 2 and 3, the Graduate track in Representation and the Tax Prep Issues/Practice Management track. To be considered for a scholarship, applications must arrive at the NAEA office no later than 5:00 pm on Friday, May 28, 2010.

The NAEA-EF also awards scholarships for the Special Enrollment Examination (SEE) courses offered through NAEA and its state affiliates. NAEA offers a facilitated online prep course as well as an in-person review course at the National Conference. Consideration will be given to applicants who have experience in taxation or accounting. To be considered for an NAEA or state affiliate SEE preparation scholarship, applications must be received two months prior to the seminar start. All scholarship requests for the SEE must be on the SEE Scholarship Application form.

Discounts on tax related materials

A complete listing of membership discounts is available online at www.naea.org, under the Resources, Member Resources section. Members must log in to access the list.