

Oregon Society of Enrolled Agents
Board of Directors Meeting
Umpqua Bank - Eugene
October 26, 2018

Meeting called to order by President Daniel Stearns at 11:12 a.m.

Mission statement was read by Barbara Craven.

There were enough present for a quorum. Sign in sheet attached.

Minutes were read for the July 27, 2018 meeting. Corrections to correct spelling of Caty last name on By-Law report. Report corrected to say "State of Nevada had option to appeal the decision". Moved Ira Rosenberg to accept minutes as corrected. Maria Linders seconded. Motion passed.

President's Report:

Daniel Stearns had discussion on "Affiliate Affiliation Agreement". General decision was to remove "non-exclusive" from it. Caty Giorvinco read some of the national by-laws to board. Caty Giorvinco wanted time to look at national by-laws. Voted to not sign agreement at this time.

Vice President's Report:

Maddy Gaoiran: No report

Treasurer's Report:

Ira Rosenberg submitted a written report. Ira went over the balance sheet and the profit and loss reports. He stated that there was \$260 to be sent to NvSEA. Discussion had on allowing CPA's to post job openings for EA's in newsletter only. It was decided to allow ads for seeking, offers, or selling of practice in newsletter. Moved June Brock to accept reports. Seconded Maddy Gaoiran. Motion passed. Reports attached.

Director(s) Reports:

North Director: Eve Davis – Report attached.

South Director: June Brock – Report attached. Financial reports attached.

At-Large Director: No report

Central Director: Peter Mar – Passed out a membership survey sheet. He asked for any feed back or suggestions. Ira Rosenberg said he would do a mailer of survey sheet.

Membership: Maria Arbuckle – Report attached.

Media: No report – no one present

Awards & Scholarships: June Brock – No Report. Eve Davis asked if scholarships could be given in months other than May. Suggested to have it good for year. By-laws & OPR doesn't say limited to usage time.

Education: June Brock - Report attached.

Conferences: 2019 Agate Beach Newport May 20-23, 2019 - June Brock – report attached.

2020 Hood River May 18-21, 2020– Ira Rosenberg – no report

2021 Bend May 24-28, 2021 – Barbara Craven – no report

Communications: Daniel Stearns reported on website changes. Maddy Gaoiran said website directed people to look for chapter locations but information is not shown.

Government Relations: Michael Davidson & Daniel Stearns reported lobbyist getting ready for session. Was asked if anyone was interested in doing legislative report. Caty Giorvinco asked if Oregon Bill of Rights would be brought up this session. Didn't know.

By-Laws: Caty Giorvinco said she wants to be able to talk to someone on agreement at national.

Nominations: Kirkwood Donavin – No report

Historian: No report - no one present

Policies & Procedures: No report – no one present

New Business: None

Next Board meeting Jan. 11, 2019 at Umpqua Bank @ 675 Oak St., Eugene. Time 11-4

Moved by Maddy Gaoiran to adjourn meeting . Seconded June Brock. Passed and adjourned at 2:05 p.m.

Respectfully Submitted,

Barbara J. Craven, Secretary

SIGN IN SHEET

Board Meeting October 26, 2018

June Brock

June Brock

Barbara Craven

Barbara Craven

Michael Davidson

[Signature]

Evelyn Davis

Evelyn Davis

Joyce Davis

Kirkwood Donavin

Maddy Gairan

Maddy Gairan

Marie Linders

Marie Linders

Peter Mar

Peter Mar

Ira Rosenberg

[Signature]

Daniel Stearns

[Signature]

Carol Wild

- Membership

Sue Bladorn - Policy

Michael Davidson - IRS

Catherine Giorvinco - By-Laws

Catherine Giorvinco

National Association of Enrolled Agents

AFFILIATE AFFILIATION AGREEMENT

THIS AGREEMENT ("Agreement") is made as of ____ day of _____, 20_ ("Effective Date"), by and between the National Association of Enrolled Agents, a corporation duly organized under the laws of the State of California, (hereinafter "NAEA") and STATE Society of Enrolled Agents an association duly organized under the laws of STATE ("Affiliate").

WHEREAS, NAEA is an international not for profit corporation whose primary function is to provide Enrolled Agents opportunities for education, legislative support and other services to promote and support the profession of Enrolled Agents pursuant to the published Mission Statement;

WHEREAS, Affiliate is a STATE not for profit association desiring to be an affiliate of NAEA whose primary function is to advance the same purposes as NAEA in the State of STATE;

WHEREAS, the parties wish to develop a relationship which will encourage collaboration, communication, and a positive, mutually beneficial, and supportive working association; and

WHEREAS, NAEA and Affiliate wish to set forth their mutual understandings and agreements pertaining to entering into an Affiliation Agreement and the mutual rights and responsibilities created thereby.

NOW, THEREFORE, in consideration of the mutual promises, covenants, and conditions contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

1. Relationship. NAEA hereby grants to Affiliate a nonexclusive charter to be an affiliate of NAEA. NAEA and Affiliate are not and shall not be considered joint venturers, partners, legal representatives, or agents of each other. At no time shall either party act or represent itself to be acting in any of these capacities pursuant to this Agreement. Neither NAEA nor Affiliate shall have the right or power to bind or obligate the other party 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 party. Neither NAEA nor Affiliate shall be liable for any act, error, omission, debt or other liability or obligation of the other party, unless specifically consented to, and agree to indemnify and hold each other harmless for such actions. Affiliate shall be governed by its own Board of Directors.

2. Territory. Affiliate shall be an NAEA affiliate in STATE (the "Territory"), pursuant to and in accordance with NAEA's purpose, mission and objectives as set forth in NAEA's Articles of Incorporation and Bylaws or as otherwise established by NAEA's Board of Directors. Affiliate acknowledges that this designation is nonexclusive in the Territory and that NAEA may, in its sole discretion, designate other affiliates in the Territory or may sponsor or conduct programs, accept members, and perform other activities within the Territory.

3. License/Use of the NAEA Marks, Intellectual Property.

- (a) Trademark/Service Mark In general. In accordance with the nonexclusive charter to be an affiliate of NAEA, NAEA hereby grants to the Affiliate a non-exclusive, nontransferable, revocable license to use the name "National Association of Enrolled Agents," the acronym "NAEA," the NAEA logo (collectively, "the NAEA Marks") in connection with the name of the Affiliate, acronym and logo, with the authority to use such marks in connection with Affiliate's activities authorized under this Agreement, including the promotion of common business interests of individuals and entities engaged as enrolled agents, subject to the terms and conditions of this Agreement and any written guidelines attached hereto, otherwise incorporated herein, or subsequently provided to Affiliate by NAEA. In order to protect the good name and integrity of NAEA, NAEA retains the right to review and approve all uses of said name and marks, but will not unreasonably withhold its approval.
- (b) NAEA Marks. Affiliate shall use the NAEA Marks in a professional and responsible manner, and never in such a way that may infringe upon, degrade, or devalue the NAEA Marks or otherwise cause disrepute, ridicule, or embarrassment to NAEA.
- (c) Trademarks. Affiliate agrees not to make any application for any trademark or service mark in any class anywhere using the NAEA Marks or any word, mark, design, or logo confusingly similar except with the prior written consent of NAEA, which consent may be withheld in NAEA's sole discretion.
- (d) Limited License. In accordance with NAEA's nonexclusive grant to Affiliate to be a chapter of NAEA in the Territory, Affiliate is hereby granted a limited, revocable, nonexclusive license to use (i) the name " [National Association of Enrolled Agents]," acronym " [NAEA] ," logo of NAEA, and other NAEA trademarks, service marks, trade names, and logos (hereinafter collectively referred to as the "Marks"), (ii) at NAEA's discretion NAEA's membership mailing, telephone, telecopier, and electronic mail lists with respect to past, current, or prospective members of NAEA located within the Territory

(hereinafter collectively referred to as the "Mailing List"), and (iii) all copyrighted or proprietary information and materials provided by NAEA to Affiliate during the Term of this Agreement (hereinafter referred to as the "Proprietary Information") (the Marks, Mailing List, and Proprietary Information are hereinafter collectively referred to as the "Intellectual Property") in or in connection with Affiliate's name, acronym and logo and for other official Affiliate-related purposes, with the limited authority to use the Intellectual Property solely in connection with the activities authorized under this Agreement, subject to the terms and conditions of this Agreement and any written guidelines attached hereto, otherwise incorporated herein, or subsequently provided to Affiliate by NAEA.

NAEA grants Affiliate a nonexclusive license to use its educational materials, studies, research, processes, learning techniques, and other intellectual property ("Proprietary Information"), during the term of this Agreement, in connection with NAEA's activities to promote the common business interests of individuals and entities engaged in the enrolled agent profession. In order to protect the good name and integrity of NAEA, NAEA retains the right to review and approve all uses of all Proprietary Information, but will not unreasonably withhold its approval. NAEA will make reasonable efforts to disclose and/or identify to Affiliate those materials covered under the definition of Proprietary Information. Said license does not include any right to sublicense use of the foregoing except to the extent explicitly addressed in Section 2 (e) below.

- (e) The Intellectual Property is and shall remain at all times the sole and exclusive property of NAEA. The Intellectual Property may be used by Affiliate of NAEA if and only if such use is made pursuant to the terms and conditions of this limited and revocable license. Any failure by Affiliate to comply with the terms and conditions contained herein, whether willful or negligent, may result in the immediate suspension or revocation of this license, in whole or in part, by NAEA. Failure to comply, whether willful or negligent, also may result in the suspension or revocation of the charter of Affiliate by NAEA. The interpretation and enforcement (or lack thereof) of these terms and conditions, and compliance therewith, shall be made by NAEA in its sole discretion.

NAEA's logo may not be revised or altered in any way, and must be displayed in the same form as produced by NAEA. The Marks may not be used in conjunction with any other trademark, service mark, or other mark without the express prior written approval of NAEA.

The Intellectual Property must be used by Affiliate in a professional manner and solely for official Affiliate-related purposes. Affiliate shall not permit any third party to use the Intellectual Property without NAEA's express prior written approval. Affiliate shall not sell, rent, give, transfer or trade the Intellectual

Property without NAEA's express prior written approval. Notwithstanding the foregoing, the Intellectual Property may not be used for individual personal or professional gain or other private benefit, and the Intellectual Property may not be used in any manner that, in the sole discretion of NAEA, discredits NAEA or tarnishes its reputation and goodwill; is false or misleading; violates the rights of others; violates any law, regulation or other public policy; or mischaracterizes the relationship between NAEA and Affiliate, including but not limited to the fact that Affiliate is a separate and distinct legal entity from NAEA.

- (f) NAEA Mailing list. Affiliate shall maintain the confidentiality of NAEA member records and the Mailing List and shall not sell, trade, transmit, or otherwise disseminate the Member Mailing List, in whole or in part, to any third party without the express prior written approval of NAEA.
- (g) In any authorized use by Affiliate of the Intellectual Property, Affiliate shall ensure that the applicable trademark and copyright notices are used pursuant to the requirements of United States law, the laws of the Territory, and any other guidelines that NAEA may prescribe.

NAEA shall have the right, from time to time, to request samples of use of the Intellectual Property from which it may determine compliance with these terms and conditions. NAEA reserves the right to prohibit use of any of the Intellectual Property, as well as to impose other sanctions, if it determines, in its sole discretion, that Affiliate's usage thereof is not in strict accordance with the terms and conditions of this limited and revocable license.

Use of the Intellectual Property shall create no rights for Affiliate in or to the Intellectual Property or its use beyond the terms and conditions of this limited and revocable license. All rights of usage of the Intellectual Property by Affiliate shall terminate immediately upon the revocation, surrender, or other termination of this Agreement. Affiliate's obligations to protect the Intellectual Property shall survive the revocation, surrender, or other termination of this Agreement. .

4. Bylaws. Affiliate shall abide by and promote the purpose and objectives of NAEA as set forth in the NAEA Bylaws. Affiliate shall adopt its own bylaws ("Affiliate Bylaws") for its operations. Affiliate shall submit in a timely manner its original Affiliate Bylaws as well as all bylaw amendments to NAEA for review and approval. As a condition of receipt of its charter as an affiliate of NAEA, Affiliate shall submit in a timely manner its governing document (if any) and original Bylaws to NAEA for review and approval. Any amendments to Affiliate's governing document or Bylaws must first be submitted to, and approved by, NAEA. Affiliate shall comply at all times with all of the requirements set forth in NAEA's Bylaws and all other affiliate-related policies, procedures, or other written guidance heretofore or hereafter promulgated by NAEA.

5. Purpose of Affiliation. It is understood by both Affiliate and NAEA that Affiliate's purposes are the planning, promoting and producing of NAEA beneficial events in city/geographic area of STATE, and to plan and produce NAEA and Affiliate expansion.

6. Membership. Members of Affiliate also must be members of NAEA. The terms and conditions of membership in NAEA shall be determined exclusively by NAEA.

7. Dues and Dues Sharing.

NAEA is responsible for setting all national dues. Affiliate shall set Affiliate dues. NAEA will provide Affiliate with their allocable portion of dues collected, as solely determined by NAEA, in consultation with Affiliate. Thus, all membership dues for both new and renewing members, including, but not limited to, Affiliate dues, NAEA dues, and initiation fees or reinstatement fees as applicable, are to be submitted to NAEA Headquarters.

If membership dues and applications are received at the Affiliate level, they shall be submitted to the NAEA for deposit on a timely basis, but in no event shall they be held for more than 30 days before submitting. Upon receipt of said dues, it is the responsibility of NAEA to remit the Affiliate-designated portion of an individual's membership dues to the appropriate Affiliate on a timely basis, and NAEA will strive to not hold the dues for more than 30 days before remitting.

Affiliate dues are paid to Affiliates monthly by direct deposit into their Affiliate bank account.

Dues will be set by December 1 of each year for the following year, for recognized Affiliates in good standing, and Affiliates will be notified accordingly.

8. Compliance With Laws/Affiliate Annual Reporting/Compliance.

(a) Affiliate warrants that it is in full compliance with all applicable laws, regulations, and other legal standards that may affect its performance under this Agreement, and shall remain in full compliance with, and otherwise conduct its activities at all times in accordance with, all applicable law, regulations, and other legal standards. Further, Affiliate warrants that it shall maintain at all times all permits, licenses, and other governmental approvals that may be required in the Territory in connection with its performance under this Agreement. Furthermore, Affiliate warrants that it shall make all required filings, such as annual reports and tax filings, which may affect its organizational or tax status.

- (b) Affiliate shall maintain all records related to its organizational and tax-exempt status and shall forward to NAEA copies of its Articles of Association/Incorporation, Bylaws, and tax exemption determination letter from the Internal Revenue Service, as well as any adverse notices or other correspondence received from any governmental agency (e.g., Internal Revenue Service, state Secretary of State or corresponding agency). Affiliate shall maintain records related to its programs, activities, finances and operations. Upon the written request of NAEA and at NAEA's expense, Affiliate shall permit NAEA or NAEA's designated agent to review appropriate records of Affiliate pertaining to its programs, activities, and operations.
- (c) Affiliate is required to submit annually, within three (3) months of the filing of their Form 990, a filed copy of their Form 990 and any State required annual reporting.

Affiliate must also provide an Affiliate Information Update Report to NAEA by December 1 of each year, or within thirty (30) days from the installation of directors and/or officers, whichever is later:

- i. Listing newly elected Affiliate directors and officers and appointed Affiliate Committee Chairs and Committee members
- ii. Any request for Affiliate Name change for NAEA approval.
- iii. Affiliate mailing address, website, and phone number.

Notwithstanding the annual membership reporting obligations, NAEA and Affiliate must notify each other, within thirty (30) days, of the change in any member's membership status (e.g., members resigns, dies, is suspended, etc.).

- (d) Operations. Affiliate agrees to operate in conformity with its own articles of incorporation (if incorporated) and Bylaws, and remain in good standing under the law under which it is incorporated. Affiliate agrees to operate in conformity with NAEA's articles of incorporation, bylaws, mission, vision, strategic plan and any polices or procedures. Affiliate shall organize and conduct programs and activities that further the purposes and objectives of NAEA, and shall use its best efforts to ensure that such programs and activities are of the highest quality with respect to content, materials, logistical preparation, and otherwise.
- (e) Purposes and activities. Be organized and operated at all times primarily to promote the common business interests of its members within the meaning of Section 501(c)(6) of the Internal Revenue Code of 1986; or any reciprocal tax exempt status under the laws of the country of origin.
- (f) Affiliate Subordinate Subgroups. It is recognized by NAEA that Affiliate may itself establish or maintain or affiliate with other Subordinate Groups (e.g., Affiliate affiliates/chapters/subgroups). NAEA shall not contract directly with any Subordinate Group but Affiliate affirmatively agrees that its relationship with any

such Subordinate Group shall be consistent with the spirit and letter of this Agreement and that Affiliate will take no action, fail to take any action, authorize, allow or implicitly or explicitly consent to any Affiliate act that would either place NAEA at risk from a legal claim or liability, jeopardize its tax status, or weaken its intellectual property rights (trademark and copyright defined herein in Section 2). Affiliate must obtain from any Subordinate Group an acknowledgement of NAEA ownership in all such Intellectual Property and that the Subordinate Group's use of such shall be exclusively governed by, and subject to, the superior right, title and interest and sole authority of NAEA and require Subordinate Group to agree in writing to all of the requirements and restrictions which apply to Affiliate regarding NAEA's Intellectual Property.

9. Cooperation. Both NAEA and affiliate shall cooperate with each other and other NAEA Affiliates and chapters to help provide a seamless experience for members locally, regionally and internationally for membership, events and other programs provided by NAEA, Affiliate and other chapters, communities and special interest groups. Cooperation shall include, but not be limited to, using systems supplied by NAEA so that membership activity can be tracked and reported organizationally. In advancing the element of cooperation identified above, as well as to further ensure the collective success of NAEA and Affiliate, it is agreed that Affiliate shall coordinate with NAEA the holding of all of its events (e.g., meetings, regional events and educational offerings; both live and virtual) so as to avoid their conflicting with NAEA events.

10. Noncompetition. Affiliate agrees not to endorse, promote, consult on, create or license its names, trademarks, or service marks, for use in connection with any product and/or service or certification program that competes with those of NAEA, which are the subject of this Agreement, during the term of this Agreement and for a period of eighteen (18) months after its termination, for any reason, or expiration without the written consent of NAEA. Written consent is not required for an Affiliate-led or sponsored SEE program, Affiliate-led Tax Preparation courses, programs on State Tax issues, Practice Management Programs, or an Educating America Program. The agreement to avoid competition includes, but is not limited to, competing with the brand identification of NAEA and providing competing products.

11. Expense. Each Party shall bear its own costs and other related expenses incurred in the performance of this Agreement and neither Party shall be liable for any costs, expense, risk, obligation or liability related to or arising out of the other's efforts and responsibilities under this Agreement, unless separately agreed to and memorialized in a unique written document.

12. Bank Account. Affiliate must obtain its own Federal Employment Identification Number and establish and maintain its own bank account(s).

13. Compliance with Laws. Affiliate shall comply with all applicable laws governing it, including, but not limited to: corporate and tax laws. Affiliate will keep current all legal status, licenses and government grants, including, but not limited to: corporate status, national, state and local tax exemptions, and business licenses.

14. Best Efforts. The parties agree to use their best efforts in the performance of this Agreement and the fulfillment of its purposes.

15. Term/Termination.

- (a) Except as otherwise provided herein, this Agreement shall remain in full force and effect from the date of acceptance by NAEA for twelve (12) months pursuant to the following: the Agreement shall automatically renew from year to year thereafter, for twelve (12) month periods, unless NAEA gives ninety (90) days written notice to the Affiliate of its intention to terminate the Agreement (the "Term"). If Affiliate wishes to terminate the Agreement, Affiliate must, first, conduct a vote of its entire membership and receive a minimum of three-quarters (3/4) of the entire voting membership's support for termination and then provide NAEA ninety (90) days' written notice. The Affiliate shall comply with all state laws regarding dissolution. NAEA, through its Board of Directors, shall have the authority to revoke the charter of Affiliate if the Board of Directors determines that the conduct of Affiliate is in breach of any provision of this Agreement. Any decision by NAEA to revoke Affiliate's charter shall be initiated by sending written notice to Affiliate specifying the grounds upon which the revocation is based; provided, however, that NAEA shall provide Affiliate with thirty (30) days from the date of such notice to cure any alleged breach of this Agreement. NAEA may provide, in its sole discretion, additional time to cure the breach if the Affiliate is diligently attempting to cure and it cannot be cured within thirty (30) days. In the event that NAEA determines, in its sole discretion, that Affiliate has not corrected the condition leading to NAEA's decision to revoke Affiliate's charter, NAEA shall so notify Affiliate in writing within sixty (60) days from the date of the original notice of revocation.
- (b) NAEA's decision shall become final unless, within thirty (30) days of its receipt of written notice from NAEA, Affiliate delivers to NAEA a written notice to appeal such determination. Upon the filing of such an appeal notice, Affiliate shall have the opportunity to present its case, by written communication or in person, to the NAEA's Board of Directors pursuant to the applicable rules or procedures prescribed by NAEA's Board of Directors. The decision of NAEA's Board of Directors upon such appeal shall be final and not subject to further appeal.
- (c) For Cause. Affiliate may terminate this Agreement upon written notice to NAEA after giving NAEA thirty (30) days from the date of notice to cure any alleged breach of this Agreement or in the event of NAEA's insolvency.

- (d) Effect. Upon termination of this Agreement, NAEA shall have no further responsibility hereunder, all licenses granted under Section 2 shall immediately cease, and NAEA, as well as any and all Subordinate Group(s), shall cease all use (if any) of NAEA's trademarks, name, acronym, logos and Proprietary Information. In the event that this Agreement shall terminate, the Affiliate's rights and authority to use the NAEA Marks and Intellectual Property and the license to use the NAEA Marks and Intellectual Property shall cease immediately. The Affiliate must immediately remove all NAEA Marks from its website and other communications. This Agreement will terminate automatically and immediately upon Affiliate becoming insolvent, bankrupt, or unable to pay its debts and other obligations as they become due; or the Affiliate committing a material breach of this Agreement. A material breach includes, but is not limited to failure to send required reports within ten (10) days' of receiving a delinquency notice from NAEA,
- (e) Survival. Affiliate's obligations under the following paragraphs shall survive the termination of this agreement: 2 and 9.
- (f) Asset Distribution. Upon termination, Affiliate agrees that, after satisfying all outstanding debts and obligations, remaining assets will be distributed according to the Affiliate Bylaws.

16. Indemnification/Insurance. The parties agree to indemnify and hold each other harmless for all claims, liabilities, judgments and costs, including attorneys' fee and court costs, of third persons arising from the performance of this Agreement or as a result of their negligent acts, omissions or willful acts; and in the case of Affiliate, the negligent acts, omissions or willful acts of its Subordinate Group(s). Affiliate agrees to carry liability insurance to cover any event sponsored by the affiliate and name NAEA as an additional insured. Notwithstanding the foregoing, NAEA will obtain and pay for riders to its errors and emissions insurance policy to cover Affiliate's officers and directors.

17. Confidential Information. The parties shall maintain the confidentiality of all of the confidential and proprietary information and data ("Confidential Information") of the other party. The parties also shall take all reasonable steps to ensure that no use, by themselves or by any third parties, shall be made of the other party's Confidential Information without such other party's consent. Each party's Confidential Information shall remain the property of that party and shall be considered to be furnished in confidence to the other party when necessary under the terms of this Agreement. Upon any revocation, surrender, or other termination of this Agreement, each party shall: (i) deliver immediately to the other party all Confidential Information of the other party, including but not limited to all written and electronic documentation of all Confidential Information, and all copies thereof; (ii) make no further use of it; and (iii) make reasonable efforts to ensure that no further

use of it is made by either that party or its officers, directors, employees, agents, contractors, or any other person or third party. Each party's confidentiality obligations under this Section shall survive any revocation, surrender, or other termination of this Agreement.

Nothing in this Section limits NAEA's use of Confidential Information already in the possession of NAEA or separately obtained. This Section survives termination of the Agreement.

18. Representations and Warranties. The parties represent that the undersigned has the unencumbered right, power and authority to execute this Agreement and perform its obligations hereunder and to grant the rights set forth herein.

19. Notices. Any notice, demand, or communication required or permitted to be given by any provision of this Agreement shall be deemed to have been sufficiently given or served for all purposes upon: (a) the actual receipt by the recipient, if notice is given by personal delivery or any method not described below; (b) one business day after mailing, if notice is given by reputable overnight commercial courier service; (c) four (4) business days after mailing, if notice is given by U.S. mail, postage prepaid, certified or registered, return receipt requested; and (d) when sent, if notice is given by facsimile and a confirmation copy of such notice is simultaneously sent as described in subsection (a), (b) or (c) above. Unless either party notifies the other party in writing or the other party has actual knowledge of a change of name or address, notices shall be addressed as follows:

To: National Association of Enrolled Agents
1730 Rhode Island Avenue, NW, Suite 400
Washington, DC 20036

To: Affiliate Name: STATE Society of Enrolled Agents

President: _____

Address: _____

20. Nonwaiver. No term or provision hereof shall be deemed waived or any breach excused, unless such waiver or consent shall be in writing and signed by the party claimed by the other to have waived or consented. Any consent by any party to, or waiver of, a breach by the other, whether express or implied, shall not constitute consent to, waiver of, or excuse for any other different or subsequent breach.

21. Partial Invalidity. If any term or provision of this License Agreement shall be found to be illegal or unenforceable, then, notwithstanding such illegality or unenforceability, this Agreement shall remain in full force and effect and such term or provision shall be deemed to be deleted.

22. This Agreement, including the license herein granted, is personal to Affiliate and is nontransferable and non-assignable by Affiliate, except as permitted herein, and any purported assignment shall be invalid and void.

23. Headings. The headings used in this Agreement are for reference purposes only and shall not be deemed a part of this Agreement.

24. Entire Agreement. This Agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein, supersedes all previous negotiations or proposals, and may only be modified by an amendment executed in writing by both parties hereto.

25. Governing Law. The construction, validity and performance of this Agreement shall be governed by, and construed in accordance with, the laws of the Washington, DC, and the parties expressly waive its choice of law rules. The parties agree that venue and jurisdiction for any litigation arising out of, related to, or regarding the validity of, this Agreement shall lie in Washington, DC. In any action to enforce this Agreement or with regard to a dispute related to it, the parties agree that all attorneys' fees and court costs will be paid by the losing party.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized officers.

**NATIONAL ASSOCIATION
OF ENROLLED AGENTS**

AFFILIATE

(Signature)

(Signature)

(Print name)

(Print name)

Its: _____

Its: _____

Date: _____

Date: _____

10:49 AM
10/23/18
Cash Basis

Oregon Society of Enrolled Agents
Profit & Loss Budget Overview
July 2018 through June 2019

	<u>Jul '18 - Jun 19</u>
Income	
Conference income	25,225.00
Dues	
Dues - New Member	90.00
Dues - Renewals	6,775.00
Total Dues	<u>6,865.00</u>
Special Projects	
Convention Raffle	353.00
Silent Auction	537.00
Total Special Projects	<u>890.00</u>
Total Income	32,980.00
Expense	
AFEX	
Airfare	1,416.80
Lodging	1,989.00
Total AFEX	<u>3,405.80</u>
Board Meetings	
Meals for Board	963.13
Mileage	1,604.32
Total Board Meetings	<u>2,567.45</u>
Committee Functions	
Awards	440.00
Communications	
Website	31.84
Total Communications	<u>31.84</u>
Total Committee Functions	471.84
Conference Expense	
Other Conference expenses	2,629.91
Speaker Fee	3,880.00
Travel and lodging for Speakers	1,859.30
Venue	12,372.22
Total Conference Expense	<u>20,741.43</u>
Education Expenses	565.00
Legal Fees	45.00
Licenses	50.00
lobbying	3,600.00
Publicity	588.00
Total Expense	<u>32,034.52</u>
Net Income	<u><u>945.48</u></u>

10:50 AM
 10/23/18
 Cash Basis

**Oregon Society of Enrolled Agents
 Profit & Loss Budget vs. Actual
 July 2018 through June 2019**

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Income				
Conference income	0.00	25,225.00	-25,225.00	0.0%
Dues				
Dues - New Member	72.00	90.00	-18.00	80.0%
Dues - Renewals	4,585.00	6,775.00	-2,190.00	67.7%
Total Dues	4,657.00	6,865.00	-2,208.00	67.8%
Special Projects				
Convention Raffle	0.00	353.00	-353.00	0.0%
Silent Auction	0.00	537.00	-537.00	0.0%
Total Special Projects	0.00	890.00	-890.00	0.0%
Total income	4,657.00	32,980.00	-28,323.00	14.1%
Expense				
AFEX				
Airfare	0.00	1,416.80	-1,416.80	0.0%
Lodging	0.00	1,989.00	-1,989.00	0.0%
Total AFEX	0.00	3,405.80	-3,405.80	0.0%
Board Meetings				
Meals for Board	100.25	963.13	-862.88	10.4%
Mileage	479.44	1,604.32	-1,124.88	29.9%
Total Board Meetings	579.69	2,567.45	-1,987.76	22.6%
Committee Functions				
Awards	125.00	440.00	-315.00	28.4%
Communications Website	0.00	31.84	-31.84	0.0%
Total Communications	0.00	31.84	-31.84	0.0%
Total Committee Functions	125.00	471.84	-346.84	26.5%
Conference Expense				
Other Conference expenses	0.00	2,629.91	-2,629.91	0.0%
Speaker Fee	0.00	3,880.00	-3,880.00	0.0%
Travel and lodging for Speakers	0.00	1,859.30	-1,859.30	0.0%
Venue	0.00	12,372.22	-12,372.22	0.0%
Total Conference Expense	0.00	20,741.43	-20,741.43	0.0%
Education Expenses	0.00	565.00	-565.00	0.0%
Legal Fees	0.00	45.00	-45.00	0.0%
Licenses	0.00	50.00	-50.00	0.0%
lobbying	1,200.00	3,600.00	-2,400.00	33.3%
Publicity	0.00	588.00	-588.00	0.0%
Total Expense	1,904.69	32,034.52	-30,129.83	5.9%
Net Income	2,752.31	945.48	1,806.83	291.1%

10:51 AM
10/23/18
Cash Basis

Oregon Society of Enrolled Agents
Balance Sheet
As of October 23, 2018

	<u>Oct 23, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
Umpqua Checking	14,264.10
Total Checking/Savings	<u>14,264.10</u>
Total Current Assets	<u>14,264.10</u>
TOTAL ASSETS	<u><u>14,264.10</u></u>
LIABILITIES & EQUITY	
Equity	
Restricted Funds	
Restricted Education Funds	
Restricted Fund - Education	3,416.71
Restricted Fund - L Scafidi	<u>233.10</u>
Total Restricted Education Funds	3,649.81
Restricted Funds Lobbying	<u>560.00</u>
Total Restricted Funds	4,209.81
RET Fund Balance	16,808.57
Retained Earnings	-9,506.59
Net Income	<u>2,752.31</u>
Total Equity	<u>14,264.10</u>
TOTAL LIABILITIES & EQUITY	<u><u>14,264.10</u></u>

OrSEA board meeting North Director report

Date: 10/26/2018

We held two monthly meetings at Sckavone's Restaurant for Portland area Enrolled Agents. The first one was on August 16th, the topic was "Household Employers" taught by Anne Burgess EA. We had five attendees. The September meeting was canceled. Last week on October 18th we had Susan Lauderdale EA teach us about working with Oregon residents doing business in Washington State. The 5 attendees learned a lot. We will not have a monthly meeting again until January 17th and Susan Lauderdale will again be our speaker and will focus on Community Property tax issues.

The last event of the year that will be sponsored by the Portland Area chapter of the Oregon Society of Enrolled Agents is a special event with our own Daniel Stearns teaching "How to Practice like an Attorney." The event will be held on December 12, 2018 at the Big Bear Diner in Wilsonville OR from 10 am-4 pm. We will have an hour break for lunch so it will be 5 hours of CE.

The immediate plans for 2019 after the January monthly meeting include another meeting in February and then take a break in March and April starting up again in May. We would like to have some feedback on other topics for the monthly meetings.

Respectively submitted by,

Eve Davis EA, OrSEA North Director

10/22/2018

October 25, 2018

South Chapter Report

We will be presenting Tax Research and DOR Audit Representation, on Wednesday, November 14, 2018. The Instructor will be our own Daniel Stearns, EA, USTCP.

The class will be at the Black Bear Diner in Grants Pass from 10 am until 4 pm. Cost will be \$25 to all SORSEA members and \$35 for OrSEA members. All others will pay \$50.

June M. Brock

6:07 PM
10/25/18
Accrual Basis

Southern Oregon Society of Enrolled Agents
Balance Sheet
As of October 25, 2018

	<u>Oct 25, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
Wells Fargo Checking	4,393.62
Total Checking/Savings	<u>4,393.62</u>
Total Current Assets	<u>4,393.62</u>
TOTAL ASSETS	<u><u>4,393.62</u></u>
LIABILITIES & EQUITY	
Equity	
Unrestricted Net Assets	3,948.62
Net Income	445.00
Total Equity	<u>4,393.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,393.62</u></u>

6:07 PM
10/25/18
Accrual Basis

Southern Oregon Society of Enrolled Agents
Profit & Loss
July 1 through October 25, 2018

	<u>Jul 1 - Oct 25, 18</u>
Ordinary Income/Expense	
Income	
Seminars	445.00
Total Income	<u>445.00</u>
Net Ordinary Income	<u>445.00</u>
Net Income	<u><u>445.00</u></u>

6:10 PM

10/25/18

Accrual Basis

Southern Oregon Society of Enrolled Agents
Transaction Detail By Account
July 1 through October 25, 2018

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Credit</u>
Seminars				
Deposit	10/05/2018	9125	Paty Effingham LTC EA	25.00
Deposit	10/05/2018	11060	B&R Tax Service Inc	25.00
Deposit	10/05/2018	1065	CAP Tax & Accounting Inc	25.00
Deposit	10/05/2018	2564	Wendy Demaree	25.00
Deposit	10/05/2018	2698	Park Place Bookkeeping & Tax Service LLC	25.00
Deposit	10/05/2018	2032	Carol J Mulder	35.00
Deposit	10/05/2018	1241	Carol M Wild	35.00
Deposit	10/05/2018	0944	The Golden Rule Income Tax	50.00
Deposit	10/05/2018	1032	Katy's Income Tax Service LLC	50.00
Deposit	10/05/2018	158	Marilyn Irving	50.00
Deposit	10/05/2018	33990	JM Solutions LLC	50.00
Deposit	10/05/2018	1820	Wheeler & Grimes CPA's LLC	50.00
Total Seminars				<u>445.00</u>
TOTAL				<u><u>445.00</u></u>

OrSEA Membership Report

Board Meeting 10/26/18

Dear Board/Committee Members,

As of 10/24/18, the total membership count for OrSEA was 176. This represents a loss of 11 members since this date last year.

Here is the new member count by quarters of 2018;

Jan – Mar 2018	3
Apr – Jun 2018	1
Jul – Sep 2018	3

The total new members to 7 for 2018. A full membership roster is attached.

Sincerely,

Maria Arbuckle, Membership Committee

October 25, 2018

Education Committee

Some topics that have been suggested are:

Practice Management—Buying and Selling

C Corp vs S corp tax planning—might be able to extend to comparison with Schedule C and how applies to Section 199A issue

One season under new tax law—what are some questions and issues that arose, what do we need to know now, such as more about the Section 199A issue.

How to correct errors

How to respond and handle state audits.

Ethics—can we combine under here the security of the office issue

Circular 230 issues—Robert Kerr from NAEA national

Bitcoin issues

State sales tax on E Trade

Foreign/International Taxation –Tony Malik

Some proposed instructors—Robert McKensie, Ted Sinars, Kevin Huston, Claudia Hill, Howard Levy, Judge Breithaupt, Karin Hawkins

Need some help. This will be joint effort this year and I do give credit where it is due!! You help, you get credit!!

June M. Brock

October 25, 2018

2019 Seminar Committee

I haven't been able to come up with a catchy name yet but can work on this.

The conference will be at the Best Western Agate Beach Inn in Newport.

Have been working on the food selections. Some great choices at not exorbitant prices. Banquet choices can be Filet Mignon at \$32, Halibut Parmesan at \$34 and Steak and Prawns at \$30 (with Top Sirloin). Or there is Grilled Salmon at \$28, Chicken Piccata at \$22, Roasted Pork Loin at \$22.

The room rates are Hillside at \$109 and Oceanview at \$129. The rates will be honored two days prior and two days after the event.

As I said in the July report, if we order enough food the meeting rooms are free.

June M. Brock