

**BYLAWS OF THE NEW JERSEY CHAPTER OF
NATIONAL ASSOCIATION OF TAX PROFESSIONALS**

**ARTICLE I
NATP Chapter of New Jersey**

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

**ARTICLE II
Purpose**

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

**ARTICLE III
Members**

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

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

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

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

ARTICLE IV The Board of Directors

Section 1. Board authority. The Board of Directors shall be the governing body of the Association, charged with the responsibility of conducting necessary business. Except as provided in Section 11 of this Article, Board members may not accept compensation from the Association. The Board may perform such acts and make such rules, regulations, and policies, and repeal, alter, or amend the same, consistent with the Articles of Incorporation, the Bylaws of the Association, the Bylaws of NATP and NATP Board of Directors policy and procedures. Each Director shall have the unqualified right to, at reasonable times, inspect and copy all Association documents of any kind, and to inspect all Association properties and holdings. The Board may, in the execution of its powers, delegate certain of its authority and responsibility to the Executive Committee.

Section 2. Board composition and term. Board composition and term. The Board of Directors shall be composed of the President, Vice-President, Secretary, and Treasurer and up to eleven (11) other eligible Association members who will serve on the board as “At Large” directors. Up to three (3) “At Large” Directors may not be subject to a member vote and may be appointed by the incoming board of directors. The three “At Large” Director position(s) that are not voted on may be appointed by the incoming Board of Directors for not more than a three year term. No more than three “At Large” Directors may serve on the Board of Directors at one time.

Board members shall serve three-year terms that begin the January 1 immediately following their election. Board member terms shall be staggered such that no more than six (6) will end in a year.

Section 3. Nomination of Association Director Candidates. Association members who are at least 25 years of age and in good standing, have completed 20 CPE’s provided by NATP either at the State or National level per year for each of the past two (2) years, have worked full time or part-time in the tax Preparation industry, have Internet and E-mail access and have been a member of NATP for at least three (3) years are eligible to be nominated as Director candidates. The Nomination Committee shall receive candidate recommendations from any member and deliberate its nominations. The period for recommendations shall close 90 days before the date set to announce the results of Association Director elections. The Committee shall annually nominate at least one (1) member for each expired Director’s term. The nominations of the Nomination Committee shall be forwarded to the Association principle office at least 45 days before the date to announce the election results.

Section 4. Notice of Association Board of Directors elections. Notice of election shall be provided to every Association member 30 days prior to the date set to announce the results of Association Director elections. Notice of Director Elections shall contain in random order the names of the nominees, followed by the nominee's biographical information, and the date, time and the place where Association members votes will be validated, counted, and where results will be announced to the membership. The notice itself may also serve as the ballot used in casting votes. Notice of election may be sent by ordinary mail as either a separate mailing or within other content such as a regular newsletter.

Section 5. Board of Director Elections. Association members in good standing are eligible to vote in Association Board of Director Elections. Association members in good standing may vote up to the number of times corresponding to the number of expiring Association Director Terms, excluding appointed positions. No nominee shall receive more than one vote from any voter. The number of nominees corresponding to the number of expiring terms, excluding appointed positions, who receive the highest number of votes cast shall be deemed elected. Fifty percent (50%) of the Association members registered to attend any part of the Association Annual Conference shall constitute a quorum. Except where these Bylaws otherwise provide, or where otherwise established by rule of procedure or law, a simple majority vote of a quorum shall control. Members may not vote by proxy. Elections will take place during the membership business meeting within the Annual Conference.

Section 6. Board member vacancy elections. A vacancy on the Board of Directors may be caused by a resignation, incapacity, death, or removal. Vacancies shall be filled by the Board of Directors by electing an interim Director who serves only the remainder of the un-expired term. The election shall be held at the next regular meeting or at a special meeting held in person or by telephone conference called in either case by the Executive Committee for this purpose. Board members must be present to vote. Board members may nominate, for each vacancy, one member who is at least 25 years of age and in good standing. A single ballot shall be taken where the nominee(s) receiving the highest number(s) of votes cast in deemed election.

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

Section 8. Regular Board meetings. A regular meeting of the Board of Directors shall be held at least three (3) times during each year. The date, time, and place of the regular meeting of the Board shall be set by the Executive Committee in the Committee's first duly called meeting each calendar year. Notice of regular meetings, containing the date, time and place of the meeting, shall be given to the Board of Directors at least 30 days before the date of the meeting.

Section 9. Special Board meetings. Special meetings of the Board of Directors may be called by the President upon seven-day notice to each Board member, and may be convened by telephone conference. Such notice may be provided by telephone, with ordinary mail confirmation, and shall contain the general nature of the business to be considered and meeting time and place. Special meeting may also be called by two Officers or by five Directors. Special meetings not called by the President require written notice, containing the general nature of the business to be considered and the date, time and place of the meeting. Such notice must be given to the Board of Directors at least 30 days before the date of the meeting.

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

Section 11. Board compensation and reimbursement. Except where the meeting is held entirely by conference call, Directors may be compensated for attending regular and special Board meetings and Association Committee meetings. Directors may also be separately reimbursed for reasonable and actual expenses incurred. Board members may not otherwise accept compensation from the Association. The Board shall set Board member meeting compensation rates by policy and shall establish reimbursement policy to control all reasonable and actual Association business-related expenses.

ARTICLE V

Officers

Section 1. Officers and Officer Terms. The Officers of the Association shall be the President, Vice-President, Secretary, and Treasurer. Elected Officers may not hold more than one office in the Association at a time. Regular terms for elected officers shall be one year and run from January 1 to December 31. The term of Officers elected to complete un-expired terms shall end on December 31. No officer shall serve more than two (2) consecutive terms.

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

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

Section 4. Secretary. The Secretary shall be responsible for keeping records of the Board of Directors proceedings including overseeing the taking of minutes at all Board of Director meetings, giving notice of Board of Director meetings, distributing copies of minutes and the agenda to members of the Board of Directors, distributing and assuring that Association records are properly maintained. The Secretary shall perform such other duties as may be assigned from time to time by the President or the Board of Directors. The Secretary is a member of the Executive Committee.

Section 5. Treasurer. The Treasurer shall be responsible for remaining fully advised as to the financial condition of the Association and shall regularly report to the Board of Directors on the financial condition of the Association and the adequacy of the accounting records of the Association. The Treasurer shall perform such other duties as may be assigned from time to time by the President or the Board of Directors. The Treasurer is a member of the Executive Committee.

Section 6. Election of Officers. Association Officer Elections are to be held at the last calendar year meeting of the Board of Directors. A separate election is held for the office of President, Vice-President, Secretary, and Treasurer. Board members are eligible to vote once in each election. Board members who will continue to serve in the succeeding year may become candidates for office by self-declaration or by being nominated by another Board member. The same person may not accept a nomination or be a candidate for more than one office in a single year. The candidate receiving the highest number of votes on the first ballot for each Office shall be deemed elected. In the event a first ballot results in a tie, subsequent ballots shall be taken until a single individual is deemed elected for that office. Subsequent ballots shall contain only the names of the candidates who tied on the immediately preceding ballot.

Section 7. Officer vacancy and removal. In the event of the resignation, incapacity, death, or removal from Office of the Association President, the Vice-President shall succeed to the Office of the President. In the event of the resignation, incapacity, death, or removal from Office of the President and Vice-President, the Secretary shall succeed to the Office of the President. Any vacancy occurring in the Offices of the Vice-President, Secretary, or Treasurer, shall be filled from the Board of Director membership by election of the Board of Directors. The Board, by a two-third vote of Directors present at any regular or special meeting, may reprimand, suspend, or removed the President, Vice-President, Secretary, or Treasurer for neglect, incapacity, malfeasance, or disloyalty to the Association.

ARTICLE VI Committees

Section 1. The Executive Committee. The Officers are members of the Executive Committee, with the President serving as Chair. The Committee may act for the Board of Directors in between Board meetings on all matters, except those specifically reserved by these Bylaws to the Board, or as otherwise prohibited by law. The Executive Committee, at its first meeting each year, shall schedule Board of Director meetings. The Executive Committee is responsible for developing and reviewing fiscal policies and the annual and projected budget. The Executive Committee may establish and appoint members to ad hoc committees or task force work groups, and make other appointments as deemed necessary to the administration of the Association. Any Officer may call a meeting of the Committee by filing notice containing the general nature of the business to be considered and the date, time and place of the meeting at least seven (7) days before the date of the meeting. The majority of the Committee shall constitute a quorum and any duly called meeting of the Committee. In the case of a tie vote, the President shall decide the matter before the Committee unilaterally. Within a reasonable time, actions of the Committee shall be reported to the Board of Directors.

Section 2. The Nomination Committee. The Executive Committee shall appoint a Nomination Committee composed of three (3) members. The Executive Committee shall appoint a Director to be the Chair of the Nomination Committee. The Nomination Committee shall be representative of the Association. No more than one (1) Nomination Committee member may be from the Board of Directors. Nomination Committee members are ineligible to be nominated themselves in their year of service on the Nomination Committee.

Section 3. Other Committees. The Board of Directors may create one or more additional committees or task force work groups as deemed necessary to accomplish the work of the Association. These other committees will be described in policy and procedure.

ARTICLE VII
Association Annual Conference and Meeting of Membership

The annual meeting of the membership shall be held in conjunction with the Association Annual Conference. The association Annual Conference will be held at date and place to be set at the discretion of the Board of Directors. Notice of the date, time, and place of the meeting shall be provided to each member at least 30 days in advance. Notice of the meeting may be sent by ordinary mail as either a separate mailing or within other content such as a regular newsletter. Fifty percent of the members registered to attend any part of the Association Annual Conference shall constitute a quorum. Except where these Bylaws otherwise provide, or where otherwise established by rules of procedure or law, a simple majority vote of a quorum shall control. Member may not vote by proxy.

ARTICLE VIII
Association Records, Reports, and Procedures

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

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

Section 3. Association Instruments. All Association instruments and documents shall be signed or countersigned, executed, verified or acknowledged by such officers or agents as the Board may from time to time designate. All corporate checks, drafts or other orders for the payment of money, notes or other evidence of indebtedness issued in the name of the Association shall be signed by officers or agents in such a manner as shall be determined from the time to time by the Board. All checks or drafts written in excess of two thousand dollars (\$2000.00) will require two signatures, the Treasurer and one other Association officer.

Section 4. Association's fiscal year. The fiscal year of the Association shall end on December 31st of each year. The Board of Directors shall cause the Association's books and records of account to be audited (or reviewed) annually.

Section 5. Parliamentary Authority. The rules contained in the current edition of Robert's Rules of Order Newly Revised shall govern the Association in all cases to which they are applicable and not inconsistent with law or these Bylaws.

ARTICLE IX Election of NATP Directors

Section 1. NATP Director Elections. The Association President votes in NATP Board of Director elections on behalf of the Association's membership. Each Chapter is entitled to one vote for each vacancy. The vote of the Chapter President shall represent the membership such that the Chapter electoral process takes every reasonable measure to ensure the highest practical level of Chapter membership participation. To ensure the highest practical level, the Chapter Board of Directors shall vote for each National Director's vacancy and selection will be made by a majority vote of the Chapter Board of Directors. The Chapter President (or his/her representative) will then cast each vote accordingly in the National Elections. Association members are entitled to vote for properly nominated NATP Board of Director candidates to collectively determine the vote of the Association President before NATP. The Association President is bound to represent the will of the association membership before NATP. Association members in good standing may vote up to the number of times corresponding to the number of expiring NATP Director terms. No nominee shall receive more than one vote from any voter. The number of nominees corresponding to the number of expiring terms who receive the highest number of votes cast shall be deemed elected.

ARTICLE X Amendment of Bylaws

Section 1. Association members vote. The Association membership conditioned upon the terms of this article, may vote on question of amendment of the Bylaws.

Section 2. NATP granted power to amend Association Bylaws. The Board of Directors of NATP, by a two third (2/3) vote, may amend the Bylaws of the association.

Section 3. Time and place for Bylaw amendment voting. These Bylaws may be subject to amendment by vote of the members at the Association Annual Conference and only at the Association Annual Conference. Where a membership proposal to amend these Bylaws satisfies the requirements of this Article, the Board shall set a date, time and place within the Association Annual Conference for a business meeting of the membership. At such a meeting, the Association President or other designee shall present proposed Bylaw amendments.

Section 4. Bylaw amendment proposal process. Properly sponsored Bylaw amendments shall be signed by the minimum number of sponsors and submitted in writing to NATP headquarters and to the Association principal office at least 60 days before the opening of the Association Annual Conference. No proposal of Bylaw amendment may be considered at the Association Annual Conference, unless it is sponsored by three (3) Board of Directors, five (5) Association members, and NATP.

Section 5. Notice of Bylaw amendments is required. A notice of properly proposed Bylaw amendments shall be provided to the Association's membership at least thirty (30) days prior to the opening of the Association Annual Conference. Proper notice shall contain the names of the proposed Bylaw amendment sponsors, the precise text of the amendment, a rational basis in support of the proposed amendment, and a proposed date, time and place of the Association Annual Conference business meeting of the membership. Notice is satisfied by either being included in established publications or regular mail.

Section 6. Member voting to amend these Bylaws. Member voting to amend these Bylaws is limited to a properly set Association Annual Conference business meeting. Voting shall be either for or against each amendment as originally sponsored; no amendment of an amendment is permitted. Requires a quorum, or 50% of those members registered to attend any part of the Association Annual Conference, and a two thirds majority vote of the quorum.

Section 7. Effective Date of a Bylaw amendment. Unless a Bylaw amendment states otherwise, all amendments to these Bylaws shall be effective immediately upon their adoption.