

**NATIONAL BYLAWS
OF
THE ASSOCIATION FOR THE IMPROVEMENT OF MINORITIES IN
THE INTERNAL REVENUE SERVICE, INC. (AIM-IRS)**

ARTICLE I - PURPOSE

- Sec. (1) The purpose of the Association for the Improvement of Minorities is to educate and develop our members to their fullest career and personal potential, and instill in them the highest degree of confidence in their abilities; in a manner that is free from negative influence and discriminatory policies and practices. To achieve that purpose, we will:
- a. Educate and Counsel our members as to opportunities for career and personal advancement.
 - b. Foster Equal Employment Opportunity;
 - c. Provide a Self-Help Network to further the general welfare of our members;
 - d. Promote local and community wide services that assist individuals seeking career and educational support;
 - e. Cooperate with all government agencies and other organizations in taking lawful actions to ensure the removal of discriminatory policies and practices.
(Amended 08/04/88)
- Sec. (2) To achieve these purposes, The Association for the Improvement of Minorities in the Internal Revenue Service shall organize and recognize affiliated chapters, and shall direct and guide their activities and programs through the Terms of Affiliation as approved by the National Board of Directors.
- Sec. (3) AIM-IRS shall utilize its affiliated chapters to provide educational programs, material, personal counseling and networking opportunities for members of its chapters, and to afford evaluation and incentives to chapter and personal development through appropriate recognition awards and credits.

ARTICLE II - OFFICE

- Sec. (1) PRINCIPAL OFFICE: The principal place of business of the corporation shall be the city and state of the National Executive Secretary. **(Rev. July 19, 2005)**
- Sec. (2) LOCATION: The Board of Directors shall have power and authority to change said principal place of business from one location to another within the states of the United

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ARTICLE III - MEMBERSHIP

- Sec. (1) HOW CONSTITUTED: The organizational membership of AIM-IRS shall consist of AIM-IRS chapters which, having subscribed to the purpose, ideals and Terms of Affiliation, by and between chapters and the National Board of Directors, and having been granted a charter, continue to function in compliance with the conditions set forth in the articles of incorporation, these bylaws, the policies established by the Board of Directors, and the decision of the Board and its authorized agents and representatives.
- Sec. (2) COMPOSITION OF CHAPTERS: AIM-IRS chapters are composed of any individual who supports the mission and goals of the Association, who pays such dues as may be required, and whose work character and integrity is, and remains, acceptable to the organization. Individual membership is by application. **(Amended 08/04/88)**
- Sec. (3) ADMISSION TO CHAPTER MEMBERSHIP: Any group desiring admission as a chapter of AIM-IRS shall make application to the AIM-IRS Board of Directors at its principal place of business in a business letter requesting chapter membership. Upon fulfillment of all requirements established by the Board of Directors, and acceptance of Terms of Affiliation, a charter shall be signed by the President and Chair of the Board of Directors establishing such chapter. No charter shall be issued until the per capita fees stipulated in Article IV, Section 2 have been paid, together with a charter fee in such amount as the Board of Directors from time to time shall determine.
- Sec. (4) SUSPENSION, EXPULSION, WITHDRAWAL: Suspension or expulsion of a member chapter may be ordered for cause, and only after proper hearing, by a three-fourth majority vote of the Board of Directors. Any chapter desiring to withdraw from membership in AIM-IRS shall submit a formal request, therefore, to the National Board of Directors' principal place of business. Upon payment of all past and current obligations to AIM-IRS, and the return of its charter to the National Board of Directors, withdrawal shall be affected. There shall be no transfer of an issued charter from an inactive chapter to another group whose members are either interested in organizing a new chapter or interested in joining an existing chapter.
- Sec. (5) LIABILITY OF MEMBERS: No chapter or any individual member of any chapter shall be personally liable to any creditor or for any indebtedness or liability of the AIM-IRS National Board of Directors and any and all of the creditors of the corporation shall look only to the assets of the corporation for payment.
- Sec. (6) USE OF NAME: The use of the name, "The Association for the Improvement of Minorities in the Internal Revenue Service, Inc." (AIM-IRS), the emblem, all other marks, and of all materials of AIM-IRS shall be extended to chapters and members in

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good standing. Use of the name, "The Association for the Improvement of Minorities in the Internal Revenue Service, Inc." (AIM-IRS), the emblem, all other marks and of all materials of AIM-IRS for purposes other than those set forth in the AIM-IRS constitution by any individual or chapter without the express approval of the AIM-IRS Board of Directors is prohibited.

- Sec. (7) TERMS OF AFFILIATION: As a condition of membership, each chapter shall adopt the National Board of Directors' Terms of Affiliation by and between the National Board of Directors, a copy of said Terms of Affiliation bearing a certificate of the date of its adoption by the local chapter.

ARTICLE IV - REVENUE

- Sec. (1) SOURCE: The administrative operation of AIM-IRS shall be financed by an annual per capita payment, special assessments on chapters, charter fees, sale of literature and supplies, fund raising activities, interest income, gifts and donations, and any other appropriate sources of revenue. The calendar year shall begin January 1. **(Amended 08/06/86)**
- Sec. (2) PER CAPITA PAYMENT: **(Amended 08/06/86, 08/10/89, 08/08/90, 07/31/91)**
- (a) Each member chapter shall pay an annual per capita due for each member at a rate established by the National Board of Directors from time to time. This shall be paid annually by **May 01** of each year, based on the total membership of the chapter as of **April 30**. The per capita payment for each chapter shall be determined based on the approved budget. The recommended budget will be submitted by the National President at the Annual Business dates. The treasurer of each chapter shall prepare on forms furnished by the AIM-IRS National Board a list of all members, their status with the mailing addresses of each, and shall forward the list to the National Executive Secretary and the remittance to the National Treasurer for the per capita dues payment within ten (10) days after **May 01** of each year. Any chapter which fails to forward its annual remittance or the remittance for a new individual member within 60 days after it becomes payable shall be delinquent and not in good standing so long as the indebtedness remains unpaid, and such conditions may be considered cause for suspension. The annual per capita dues payment report shall also contain a list of all members dropped or transferred since the previous report and such other information and data as may be required by the National Board of Directors. **(Rev. Aug. 12, 2008)**
- (b) The Treasurer of a chapter shall, on request of a member in good standing, furnish such member with a letter or card showing the date to which the member's per capita payment is made, which will entitle the individual member when transferring to another chapter, to do so without paying to the other chapter any per capita payment for that annual period.
- (c) Members of the Board of Directors shall pay their dues to the National Treasurer who will remit any difference to the chapter. **(Amended 08/10/89)**

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Sec. (3) NEW CHAPTERS: Chapters joining AIM-IRS prior to January 1 of each year shall not have per capita payments for new members prorated from the date of application for their chapter.

ARTICLE V - BOARD OF DIRECTORS

Sec. (1) HOW CONSTITUTED: The AIM-IRS National Board of Directors shall consist of seven (7) regionally elected vice presidents, fourteen (14) regionally elected directors, one (1) nationally elected Senior Vice-President, immediate Past National President, and the Chairperson of AIM-IRS National Board of Directors elected nationally. The Executive-Secretary who shall be an ex officio member of the National Board of Directors without voting privileges.
(Amended 08/06/86)

Sec. (2) POWERS: Except as otherwise provided in these Bylaws, the power of AIM-IRS shall be exercised, its property controlled, and its affairs conducted by the National President. **(Amended 08/06/86)**

Sec. (3) MEETING: Regular meetings of the National Board of Directors shall be held immediately preceding the Annual National Training Seminar of AIM-IRS. The regular meeting place and time for the Board of Directors meeting shall be determined by the Executive Committee. The meeting will be held semi-annually. **(Amended 07/28/93)** Other meetings of the Board shall be held at such time and places as from time to time may be determined by resolution of the Board, or upon call of the Executive Committee, or upon the request of seven or more Directors. Upon receipt of such call or written request the Board Chairperson shall send to each Vice-President and Director by mail or mailgram, at least 15 calendar days prior notice of the time and place of the meeting. The notice shall include a statement of the purpose of the meeting, but the business transacted at such meeting shall not be limited by such a statement.
(Amended 08/06/86)

Sec. (4) DUTIES: THE BOARD OF DIRECTORS SHALL:

- (a) Establish major administrative policies governing the affairs of the corporation and devise measures for the growth and development of the organization;
- (b) Decide upon the date and place for the Annual Business Meeting and Training Seminar and make announcement thereof in AIM-IRS publications at least 60 days prior to the opening date of the seminar;
- (c) Appoint an Executive Secretary and fix compensation for service;
- (d) Obtain the services of a Certified Public Accounting firm to audit the records of the

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corporation at the close of each calendar year, and to certify to the Board and to the member chapters a report of the corporation's financial status; **(Amended 08/06/86)**

- (e) Appoint standing committees and all other committees not otherwise provided for;
- (f) Adopt by a two-third vote of the entire voting membership of the Board of Directors, and from time to time revise by a like vote, a manual of management operations;
- (g) Fill any vacancies on the National Board of Directors, except vacancies occurring in any National elective office; any such vacancy to be filled from the same geographic Region as that of the vice president or director whose office is being filled, upon recommendation of the Regional Council and/or chapter involved.

Sec. (5) GEOGRAPHY: After giving proper consideration to potential growth of the organization, the Board of Directors will approve boundaries and chapter name designations;

- (a) All AIM-IRS chapters shall serve territorial boundaries. These chapter boundaries will always be, as nearly as possible, the same territorial boundaries as each IRS district. Chapters will carry the IRS district name as its charter name, when the chapter is chartered to serve that district only, i.e., the Anchorage Chapter. If the chapter is chartered to serve all IRS components in an IRS district boundary, it may use the state name, i.e., the Alaska Chapter. **(Amended 08/06/86)**
- (b) AIM-IRS chapters will be grouped into regional service areas. These regional groupings will, as nearly as possible, be the same geographical boundaries as each IRS region. There are seven IRS regions.
(Amended 08/06/86)

Sec. (6) EMERGENCY BOARD ACTIONS: In emergency matters requiring immediate Board attention, the National President and Chairperson may call a meeting of the Board on 72 hour telephonic notice. The notice shall state the emergency matter or matters to be considered, but the business transacted at the meeting shall not be limited by such a statement. All actions taken at such meetings shall require a minimum of fourteen (14) affirmative votes. **(Amended 08/06/86)**

Sec. (7) EXECUTIVE COMMITTEE: There shall be an Executive Committee of the Board of Directors, composed of the President, the Senior Vice President, the seven vice-presidents and the immediate past President. The President shall serve as Chairperson of the Executive Committee. In the event of a vacancy in the office of any member of the Executive Committee, the remaining members thereof shall select one of the two (2) regionally elected directors who have served a year on the Board to serve on the Executive Committee until the end of the current term of office. The Executive Committee with the guidance of the Senior Vice-President shall prepare and submit to the Board of Directors a recommended budget showing the amount of anticipated

receipts and expenditures for the ensuing fiscal year. The budget, in the form submitted, or as revised by the Board, when adopted by the Board, shall become the financial policy of this corporation for the ensuing fiscal year. The Executive Committee shall have such additional powers as the Board from time to time may delegate to it, and between Board meetings shall have the power of the Board to transact business of an emergency nature requiring immediate action. All actions of the Executive Committee shall require seven (7) affirmative votes. It may hold meetings at such time and places and upon such notice as it may in its discretion determine. All transactions of the Executive Committee shall be reported in full to the Board of Directors at the next meeting of the Board of Directors and shall be subject to the approval of the Board.

(Amended 08/06/86, Amended 8/2002)

ARTICLE VI - OFFICERS

- Sec. (1) **OFFICERS**: The officers of The Association For The Improvements Of Minorities in the Internal Revenue Service shall be the President, the Senior Vice-President, the seven (7) regionally elected vice-presidents, the fourteen (14) regionally elected directors, the immediate Past President, who acts as an advisor and the Executive Secretary who has no voting rights. All of the officers are subordinate and responsible to the Board of Directors. **(Amended 08/06/86, Amended 8/2002)**
- Sec. (2) **EX OFFICIO OFFICERS**: Each past President of AIM-IRS shall be an ex officio officer.
- Sec. (3) **HONORARY OFFICERS**: Honorary officers of AIM-IRS may be elected for life or for a shorter period by unanimous vote of the convention for extraordinary or outstanding service.
- Sec. (4) **PRESIDENT**: The President shall serve as the Chief Executive Officer of AIM-IRS, shall be the presiding officer of the Board of Directors and of the Executive Committee, and an ex officio member of all other committees except the nominating committee. The President presides at the Annual Business Meetings and Training Seminar, shall appoint such convention officers and committees as may be required to transact the business of the annual meeting. The President shall also have such other powers and duties as may be prescribed by the Board of Directors or these Bylaws.
- Sec. (5) **SENIOR VICE-PRESIDENT**: The Senior Vice-President shall assume the duties of the President in the event of that President's death, resignation, removal, inability to act, or absence. The Senior Vice-President shall also perform such other duties as usually pertain to this office or as may be assigned by the President and Chairperson of Board of Directors. The Senior Vice-President serves as the Chief Financial Officer, who shall with the President prepare and report on the corporation's financial status, shall perform the duties usually performed by the Secretary-Treasurer of a non-profit corporation.

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- Sec. (6) SEVEN REGIONALLY ELECTED VICE-PRESIDENTS: Each IRS region shall be represented by a regionally elected Vice-President. The regionally elected Vice President shall serve as presiding officer of said Regional Council, and shall hold full responsibilities for the development and implementation of AIM-IRS National programs and administrative policies and guidelines. The regionally elected Vice-Presidents shall serve the best interest of the region represented and the goals and objectives of AIM-IRS. The make-up of the Regional Council over which the regionally elected vice-president will preside shall be all AIM-IRS chapter presidents, all immediate past chapter presidents and the two (2) regionally elected representatives to the National Board of Directors. **(Amended 08/06/86)**
- Sec. (7) COMPENSATION: All officers shall serve without compensation for their services as such officers. **(Amended 8/2003)**
- Sec. (8) TENURE: The terms of office of all officers elected at any National or Regional business meeting called for such purpose shall commence at the adjournment of such meeting. The National President and Chairperson and the nationally-elected Senior Vice-President and each of the seven (7) Vice-Presidents shall continue in office for two (2) years, and each of the fourteen (14) elected Directors shall continue in office for two (2) years, or until removed by resignation, death or action of the Board of Directors. Any officer of The Association for the Improvement of Minorities in the Internal Revenue Service, other than the Executive Secretary, may be removed for cause at any meeting of the Board of Directors by the affirmative vote of three-fourths of the voting membership of the Board of Directors. **(Amended 08/06/86, 08/08/90)**

ARTICLE VII - COMMITTEES

- Sec. (1) FUNCTION AND COMPOSITION OF COMMITTEES: The function of each committee of AIM-IRS shall be to assist the Board of Directors by studying and reviewing matters within its jurisdiction, or specifically assigned to it by the Board and making recommendations therein to the Board. The presiding officers of all standing committees shall be the President, the Senior Vice-President, a Vice-President or a Regional Representative; and at least a majority of the personnel of each standing committee, except the Nominating Committee and the Advisory Committee of past Presidents shall be members of the Board of Directors; and except as otherwise provided in these bylaws, the members and presiding officers of each committee shall be selected by majority vote of the Board upon recommendation of the President and Chairperson of the Board. Committee members, other than the President and Senior Vice-President, may be removed any time by the Board and unless removed, shall serve until the adjournment of business at the next Annual Business Meeting and Training Seminar or until their respective successors are appointed. Successors shall be appointed immediately after each Annual Business Meeting and Training Seminar and in any event, within 30 days after the last session of each Annual Business Meeting; except the members of the Nominating Committee shall be appointed by

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December 1 each year. All files and records of the committees shall be property of The Association for the Improvement of Minorities in the Internal Revenue Service.

- Sec. (2) STANDING COMMITTEES: The Standing Committee of the National Board shall be the Executive Committee, the Advisory Committee of Past Presidents, the Financial Committee, the Nominating and Election Committee, the Education and Training Committee, and such other standing committees as the board from time to time may establish. **(Amended 7/28/93)**
- Sec. (3) EXECUTIVE COMMITTEE: The Executive Committee is chaired by the President of AIM-IRS and is made up of the Senior Vice-President who is the Financial Officer and the seven (7) regionally elected Vice-Presidents and the immediate past President. The purpose of the Executive Committee is outlined in Article V, Sec. 7 of these Bylaws. The meeting will be held semi-annually. **(Amended 08/06/86, 07/28/93, Amended 8/2002)**
- Sec. (4) THE ADVISORY COMMITTEE OF PAST NATIONAL PRESIDENTS: The Advisory Committee of Past National Presidents is chaired by the immediate past National President and is made up of all past National Presidents of the AIM-IRS. Inc., who have vacated the presidency in good standing. The purpose of this committee will be to provide continuity in program planning and to serve as a source of historical reference. **(Amended 7/28/93)**
- Sec. (5) THE FINANCIAL COMMITTEE: The Financial Committee is chaired by the Financial Officer (the Senior Vice-President) and is made up of the Chairperson of the National Board and no less than two (2) other Board members. The purpose of this committee shall be to provide oversight guidance and financial planning for the association. The Financial Committee will submit the official budget as provided for, provide for audit and throughout the fiscal year provide the association with a continuing accounting for all association funds. The work of this committee will be approved by the Executive Committee.
- Sec. (6) THE NOMINATING AND ELECTION COMMITTEE: The Nominating and Election Committee are chaired by a Vice-President who will not be a candidate for President or Senior Vice-President. The Committee is made up of no less than four (4) AIM-IRS members representing four (4) different regions. The purpose of this committee shall be to plan, implement and oversee the nomination and fair election of nationally elected officers. This committee will draw up the rules and procedures needed for fair election of the officer by the membership. Such plans for election shall be approved by the Executive Committee. (See Article VIII and IX for guidance.)
- Sec. (7) THE EDUCATION AND TRAINING COMMITTEE: The Education and Training Committee is chaired by a Vice-President or Regional Representative. It is made up of no less than three (3) AIM-IRS members. The purpose of this committee will be to plan, implement and oversee the AIM-IRS Education and Training programs. Such

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programs shall be approved by the Executive Committee. The Committee will implement, plan, and devise training for board members and chapter development. Also recommend training for career development. Provide oversight, guidance and recommendations for National Regional and Local scholarship programs. **(Amended 07/28/93)**

ARTICLE VIII - NOMINATIONS

- Sec. (1) **THE PRESIDENT AND SENIOR VICE-PRESIDENT:** The Nominating and Election Committee shall nominate under procedural rules presented by the Nominating and Election Committee and adopted by the Board of Directors at least one (1) candidate and no more than two (2) candidates for the offices of President and Senior Vice-President. The report of the Nominating and Election Committee shall be published in the AIM-IRS House Organ or in a similar fashion made public to the general membership at least 60 days prior to the opening date of the Annual Business Meeting and Training Seminar, shall also be presented to convention delegates in written form prior to the election of officers.
- Sec. (2) **NOMINATIONS FROM THE FLOOR:** Additional nominations of qualified candidates may also be made from the floor at the Annual Business Meeting and Training Seminar with the consent of the person so nominated.

ARTICLE IX - ELECTIONS

- Sec. (1) **TIME:** The candidates for President and Senior Vice-President shall be elected biennially at the association's Annual Business Meeting and Training Seminar.
- Sec. (2) **QUALIFICATIONS:** **(Amended 08/04/88, 08/08/90)**
- (a) No person shall be elected President or Senior Vice-President unless at the time of election that person shall have served two (2) years on the Board of Directors. Any qualified person may stand for election to one (1) of said offices at any biennial election. A candidate must be an active member in good standing in the region and chapter from which the candidate is nominated during the entire twenty-four (24) month period immediately preceding such candidate's nomination. The President and Senior Vice-President may be re-elected to the same office for one (1) succeeding term. Any of the candidates may be re-elected President or Senior Vice-President after serving a two (2) year term on the Board of Directors, but may not otherwise be re-elected to the same office. For the purpose of determining the qualifications of a candidate, the chapter of each candidate at the time of election shall be considered unchanged during the entire term of office, notwithstanding any change of residence a candidate may make during such term.
- (b) No Past National President shall be allowed to run for Senior National Vice President after serving a two year term as National President. **(Rev. August 12, 2008)**

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- (c) No person shall be elected Regional Vice-President or Regional Representative unless, at the time of election, that person shall have served at least one year in their local chapter as an elected officer.
- Sec. (3) BALLOTING: The ballots used at the biennial election shall contain the names of the candidates, listed in alphabetical order by offices and by geographic regions, with an equal number of blank spaces for use in the event of nominations from the floor. Elections shall be carried out by delegates voting either in person or by proxy, as herein provided, and under procedural rules prescribed by the Board of Directors. A majority of all votes cast shall be required for the election of the President and Senior Vice-President. In the event any ballot cast does not have a majority for any of those offices, there shall be further balloting for that office. On each succeeding ballot the same procedure shall be followed until some nominee shall have received a majority of all votes cast.
- Sec. (4) ELECTION BY MAIL VOTE: In the event a biennial election cannot be held during any year because of a national emergency, international crisis, or other reasons, or in the event of absence of a quorum at the Business Meeting and Training Seminar, that year's election of the President and Senior Vice-President shall be conducted by mail vote under procedural rules to be prescribed by the Board of Directors.

ARTICLE X - ANNUAL BUSINESS MEETING AND TRAINING SEMINAR

- Sec. (1) DELEGATES: Each affiliated chapter in good standing with The National Association for the Improvement of Minorities in the Internal Revenue Service, Inc. at the time of the Annual Business Meeting shall be entitled to two (2) voting delegates. Any affiliated chapter may, at the time of selecting its delegates, choose for each delegate one (1) alternate. Said alternate can vote in the absence of either delegate one (1) or delegate two (2). The stipulation remains that no one person can have more than two votes. All delegates and alternates must be active members in good standing with the chapters they represent. Any member of any affiliated chapter may attend the Annual Business and Training Seminar Meeting. **(Amended 8/2004)**
- Sec. (2) (a) PROXIES: Any chapter not represented during the Annual Business Meeting by a delegate or alternate from its own membership, may designate as its proxy any qualified active member from within its' chapter or any other affiliate chapter from within the region said chapter is geographically aligned. Upon presentation of proper credentials, such proxy shall have the right to vote in place of the non-attending delegates represented in addition to any other rights to vote which such proxy may have authority. **(Amended 8/2004)**
- (b) Any Past National President and Past National Senior Vice-President, not represented during the Annual Business Meeting may designate as its proxy any active member in good standing of the Past National President's Advisory

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Committee. Upon presentation of proper credentials, such proxy shall have the right to vote in place of the non attending Past National President or Past National Senior Vice-President. **(Added 8/2004)**

- (c) Any Regional Vice President or Regional Representative not represented during the National Board Meeting and/or the Annual Business Meeting may designate as its proxy any member in good standing within that Region. The designee must have served on a Regional Council. Upon presentation of the proper credentials, such designee shall have the right to vote in place of the non-attending Regional Vice President or Regional Representative. **(Added 08/10/2010)**

Sec. (3) CREDENTIALS: The authority of each delegate and alternate shall be evidenced by a certificate signed by the President and Chairperson of the local chapter. The authority of a proxy shall be evidenced by a certificate signed by the President and Chairperson of the local chapter whose non-attending delegate is represented by proxy. All certificates must be presented to the Credentials Committee at the Annual Business Meeting to entitle delegates, alternates and proxies to participate in the business of the meeting. All certificates shall be on forms furnished by the National Board of Directors. Should the Credentials Committee report adversely on any certificate, the person named therein shall have the right to appeal to the delegates. The majority decision of the delegates shall be final, with those votes involved in the question not being exercised.

Sec. (4) DELEGATES AT LARGE: In addition to delegates from chapters, the AIM-IRS President and Chairperson, the Senior Vice-President, all National Board Vice Presidents, National Board Regional Representatives, all Past Senior Vice-Presidents and all Past Presidents shall be delegates at large and shall be entitled to one vote at any meeting at which they are present and conference delegate voting is called for. The authority of each delegate at large shall be evidenced by a credential certificate on a form approved by the National Board Executive Committee and furnished and signed by the President and Chairperson of the National Board his/her designee.

Sec. (5) RESOLUTIONS: Except as to proposed amendments to the articles of incorporation or these Bylaws, matters submitted by the National Board of Directors and reports of other officers and courtesy resolutions of thanks and appreciation, or unless otherwise ordered by the Board or by unanimous consent of the Annual Business Meeting, no matter shall be acted upon unless a proposed resolution embodying the same shall have been filed with the National Board of Directors 30 days prior to the Annual Business Meeting. The Board of Directors shall consider each resolution submitted and shall make its recommendations thereon to the Annual Business Meeting for such action as the Business Meeting may determine. Resolutions shall be in substantially the following form: "RESOLVED that the Annual Business Meeting of AIM-IRS recommends to the National Board of Directors that..." Any resolution not submitted to the business and Seminar Meeting in the manner set forth in this section shall be referred to the Board. Any motion or resolution to suspend the rules shall require a

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two-thirds affirmative vote of the accredited delegates present in person and voting, and shall not operate to suspend or set aside any provision of the Bylaws except by unanimous consent.

- Sec. (6) VOTING: Voting in the Annual Business Meeting shall be limited to the accredited delegates, delegates at large, and proxies. Each chapter shall be entitled to two (2) votes at the Annual Business Meetings. Voting may be by ballot or voice vote, as called for by the presiding officer, except the elections at the biennial Business and Training Seminar Meeting of the Senior Vice-President and President shall be by secret ballot, unless a secret ballot is dispensed with by unanimous vote.

ARTICLE XI - QUORUM

- Sec. (1) ANNUAL BUSINESS MEETING: A simple majority of the chapters of AIM-IRS represented either by delegates or by proxy, shall constitute a quorum for the transaction of business at the Annual Business Meeting.
- Sec. (2) NATIONAL BOARD OF DIRECTORS: A simple majority of the entire voting membership of the Board of Directors, including the President and Senior Vice-President shall constitute a quorum at any meeting of the Board of Directors.
- Sec. (3) COMMITTEES: A simple majority of the members of any standing or other committee shall constitute a quorum except that a quorum for the Executive Committee shall be seven (7) of the ten (10) members who have voting rights.

ARTICLE XII - REGIONS

- Sec. (1) HOW ESTABLISHED: For the purpose of efficient administration, the National Board of Directors of AIM-IRS is authorized to combine the territory covered by chapters into regions, or form new regions, and establish the boundaries thereof. Each region shall be designated by a geographical name to indicate its relative geographical location to existing IRS regions. Each region shall operate and administer its business through a council made up of an elected Regional Vice-President, all chapter presidents, all immediate past chapter presidents, and two (2) National Board Regional Representatives elected from that region for a two 2 year term. The AIM-IRS Regional Council shall be chaired by the Regional Vice-President who will be elected from among the chapters within the region at a regional election for a two (2) year term of office. Elections of Regional Vice Presidents will be held in odd years and elections of Regional Representatives will be held in even years. The Region shall operate per Regional Operating Procedures which shall be approved by the National Board of Directors.
(Amended 08/08/90) (Amended 08/10/2010)
- Sec. (2) HOW FINANCED: For the purpose of efficient administration, each region shall submit an annual budget based on the current per capita rebate per paid member in

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said region using the prior year's membership as a basis. Regional budgets should be submitted to the National Treasurer and are due by March 01 of each year. Budgets which exceed the current per capita rebate per paid member shall be subject to approval by the National Board of Directors. No Regional Officer shall receive a salary or other compensation except when receiving reimbursement of expenses incurred for the good of AIM-IRS. (**Suspended 07/16/87; Reinstated 08/10/89; Amended 08/08/90; Amended 08/10/2010**)

Sec. (3) HOW GOVERNED:

(a) REGIONAL OFFICERS: The elective officers of each region shall be no less than a Vice-President and such other elective officers as the Regional Constitution and Bylaws shall provide. The appointive officers of the region shall be such other officers as are provided for by the Regional Constitution and Bylaws. Such officers shall be appointed by and shall serve at the will of the Regional Vice-President, subject to the approval of the Regional Council.

(b) REGIONAL COUNCIL: The Regional Council shall hold at least two (2) meetings a year, one of which shall be an annual meeting held 60 days prior to the Annual Business Meeting.

(c) DUTIES OF OFFICERS: The Regional Vice-President shall be responsible to the Regional Council in all matters pertaining to regional organization program goals and procedures and shall be responsible to the National Board of Directors of AIM-IRS for the implementation and execution of AIM-IRS national policies and directives.

Sec. (4) MEETINGS: An annual conference shall be held by the region for the purpose of promoting the interest of AIM-IRS, and improving the efficiency of the local chapters' organization and administration provided that such conference shall be held at such time as will not conflict with the dates of the Annual Business Meeting and Training Seminar of the National Board of AIM-IRS.

ARTICLE XIII - MISCELLANEOUS

Sec. (1) EMBLEMS: The emblem of The Association For The Improvement Of Minorities in the Internal Revenue Service shall be a three-ring circular design bearing the letters "AIM" at the top between the first and second circles and at the bottom between the first and second circles, the letters "IRS" and both will appear in the outer border. In the third and center circle a replica of an equal sign indicating the organization's commitment to equality shall appear. To the left side of the three circles, but within the outer circle stretching into the third circle with the point between the upper and lower bars of the equal sign will be an arrow, the arrow indicating each member's direction and commitment to achieving the ultimate AIM-IRS target of equality. A likeness appears on the front cover of these bylaws.

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- Sec. (2) SEAL: The seal of the corporation shall bear the inscription: The Association for the Improvement of Minorities in the Internal Revenue Service, Inc. founded 1969.
- Sec. (3) EMBLEMS, MARKS AND COPYRIGHTS: Ownership of the emblem, the insigne, and other marks and of all copyrights shall be vested irrevocably in The Association for the Improvement of Minorities in the Internal Revenue Service, its successors or assigns.
- Sec. (4) INSIGNE: The insigne of The Association for the Improvement of Minorities in the Internal Revenue Service, Inc. may be worn by any member in good standing. No one shall have the right to produce or have produced for distribution to others articles bearing the name, emblem, insigne, or other marks of The Association For The Improvement Of Minorities in the Internal Revenue Service or any colorable imitation thereof, except by official designation from the National Board of Directors of The Association For The Improvement Of Minorities in the Internal Revenue, Inc.
- Sec. (5) RULES OF ORDER: The general procedure of AIM-IRS meetings shall be in harmony with the principles set forth in Roberts's Rules of Order, newly revised and shall be the final authority as to parliamentary procedure, insofar as they do not conflict with any provisions of these Bylaws.

ARTICLE XIV - AMENDMENTS

- Sec. (1) WITH NOTICE: These Bylaws may be amended at any Annual Business Meeting of The Association For The Improvement Of Minorities in the Internal Revenue Service by a two-thirds vote of the accredited delegates present in person or by proxy and voting. All proposed amendments shall be submitted to the Executive Committee of AIM-IRS no later than 60 days before the Annual Business Meeting at which they are to be presented. Notice of any proposed amendments shall be mailed by the Executive Committee to each member chapter and Regional Council at least 30 days before the opening date of the Annual Business Meeting with the recommendations of the Executive Committee. Such recommendations shall also be presented at the National Board of Directors Meeting and their recommendations shall be presented to the delegates at the Annual Business Meeting. **(Amended 07/16/87)**
- Sec. (2) WITHOUT NOTICE: These Bylaws may be amended at any Annual Business Meeting by an unanimous vote of the accredited delegates present without previous notice.

Amended August 2010