

# NYSSEA Board Packet    June 6, 2020



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Michael E Lawrence, EA, *President*  
Phyllis Jo Kubey, EA, CFP, *1st Vice-President*  
Mason Wristen, EA, *2nd Vice-President*  
Lynn Senke, EA, *Treasurer*  
Vicki Hermann, EA, *Secretary*



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22 Hidden Ridge Common, Williamsville, NY 14221

## **Agenda**

### **NYSSEA BOARD OF DIRECTORS MEETING Saturday June 6, 2020**

- I. Call to Order
- II. Pledge of Allegiance
- III. Role Call
- IV. Officers' Remarks
- V. Approval of Agenda
- VI. Approval of the Consent Agenda  
Approval of the Minutes – January 2020  
Committee Reports
- VII. Unfinished Business
  1. Affiliate Agreement
- VIII. New Business
  1. 2020 Conference and Annual Meeting
- IX. Good of the Order

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Phyllis Jo Kubey, EA, CFP, *1st Vice-President*  
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**Board Report**  
**Meeting: June 6, 2020**  
**President**

To the Members of the Board:

We are living in interesting times! This is the first time that a Board meeting has been held as a virtual meeting. While there have been Board meetings held over the telephone in the past, this our first using this method. There are sure to be glitches and problems which we will try to address either for this meeting or future meetings using this format. As everyone should realize this was forced upon us by the current Covid-19 circumstances, those same circumstances will be driving the focus of this meeting which is our 2020 annual conference and the annual membership meeting. This Board has the ultimate responsibility to decide the fate of our conference, the format, in-person or virtual, or whether we cancel the conference as NAEA has done with the national conference.

When the Covid -19 issue first raised it's head the Executive Committee acted to first change this Board meeting to a virtual meeting and then to take on the task of doing the contingency planning for our annual conference and annual meeting. Holding an annual conference is not required by our By-Laws but many of us look forward to it each year for the education, comradery, and networking. We sought input from the various committees and our event planner to provide this Board with the greatest possible number of options. First, the event planner, Helms-Briscoe, has been working upon our behalf negotiating with conference site. Turning Stone is unwilling to accept invoking the force majeure clause currently. In their view it is too early to consider this provision, if we cancel our conference without this, we will have to pay the penalty amounts listed in the contracts. We estimate that the legal costs of trying to invoke the clause via the courts would exceed the amount of the cancellation penalty without any guarantee of success. The Executive Committee directed the Treasurer to set aside the funds to cover the cancellation amount and the additional funds to provide refunds to all those who have registered for the conference. This is the worst-case scenario and NYSSEA has the resources to meet this and remain solvent. The Executive Committee asked the Conference Education Committee to engage with the contracted speakers to provide this Board information on the speakers' willingness to change to a virtual format should the Board decide upon that course. The Executive committee was going to suggest that the Board survey the members for their opinions, but since the Conference and Conference Education Committees took it upon themselves to survey the members without Board input, I think another survey would be problematic.

The annual membership meeting is required by our By-Laws and presents different issues that needed to be addressed. Generally, we have two meetings, one at which we present the slate of

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nominees to the members and where the By-Laws require us to give the members the opportunity to nominate candidates from the floor. This meeting also usually includes the Finance Committee report. The second meeting involves having the membership vote to decide who will lead this organization for the coming year. Both meetings involve issues for which we lack the infrastructure to address. There are four At-Large Director positions and all the Officer positions to be determined. The nightmare scenario is that the Board decides to hold this as a virtual meeting and 600 members decide to participate and nominate 100 candidates from the floor requiring multiple rounds of voting. Electronic voting requires that we be able to vet each of the individuals to prove that they are members in good standing of NYSSEA and eligible to vote and/or nominate someone else as a candidate. NYSSEA simply does not have the ability to do this. The Executive Committee tasked IPP Ken Kohlhof to investigate the issue and make suggestions for the Board to consider. Ken will be presenting a possible solution. The Membership Committee has also been working on this issue and has a possible solution in their committee report. There are outside firms that can handle the entire annual meeting and voting for us, but the costs that I have seen are beyond our means. Should the Board decide that they wish to pursue that option it would require further research.

I was elected to the NAEA Affiliate Council in January and since then we have held several meetings. The issues being addressed are first to have a completed Affiliate Leadership form on file with the Council and NAEA and second was to promote the NAEA new member mentoring program, both are appended to this report. I have completed the Affiliate Leadership Report and submitted it to the Council where they will be compiled and forwarded to NAEA. The Council has also asked for a copy of our 990. At least one Affiliate simply disappeared without anyone noticing, something the Council is addressing and collecting copies of each affiliates 990 will demonstrate that the affiliate still exists and is meeting that NAEA requirement. I have served as a member of the NAEA GR committee for the past four years but have not been approached to continue. Those of you who attended the NAEA virtual Board meeting and read the Board book may have noticed that NAEA is somewhat less financially secure than NYSSEA having lost a large revenue stream with the cancellation of the national conference and having lost considerable membership. The membership issue will likely be a major focus of the Board, Affiliate Council and the Membership Committee.

Respectfully submitted,

Michael E Lawrence, EA  
President NYSSEA





NATIONAL ASSOCIATION  
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### Affiliate Leadership Notification Form

NAEA would like know who's who in your state. Please use this form to notify the National office of your current officers and/or any changes in your state leadership. All leaders listed will obtain access to this affiliate's membership lists. Please email this form to [affiliates@naea.org](mailto:affiliates@naea.org).

Date Submitted: \_\_\_\_\_

Affiliate: \_\_\_\_\_

Terms begin (MM/YY): \_\_\_\_\_ And end (MM/YY): \_\_\_\_\_

Month/Year of next election: \_\_\_\_\_

Position: Name: Email Address:

President: \_\_\_\_\_

Vice President or \_\_\_\_\_

First Vice President: \_\_\_\_\_

Second Vice \_\_\_\_\_

President (if have): \_\_\_\_\_

Secretary: \_\_\_\_\_

Treasurer: \_\_\_\_\_

Immediate Past \_\_\_\_\_

President: \_\_\_\_\_

Membership \_\_\_\_\_

Committee Chair: \_\_\_\_\_

Does your affiliate employ staff? Yes: No: How many? \_\_\_\_\_

Title: Name: Email:

Any other volunteer leaders who should have access to the membership lists?

Position: Name: Email Address:

## NAEA NATIONAL NEW MEMBER MENTORING PROGRAM

The purpose of this mentoring program is to develop a one on one relationship with new NAEA members to make them feel welcome in our association. The mentor would guide and educate the new member into the association and help them navigate the tools that are available to them. A good mentor possesses strong leadership skills, a willingness to share skills, knowledge and expertise and assist the mentee in their professional development. Remember, we were all new at some point and just starting out in the field, just like many of our new members!

### **I. INTRODUCTIONS**

When you receive the name of a new member to contact, set up a mutually convenient time to speak to them. A phone conversation is much more personable, if possible, when setting up time to speak.

On the call:

- A) Introduce yourself and tell a little bit about you.
- B) Ask the new member about his or her practice (or about their position if not self-employed), when they became an EA, and something personal, like their interests outside of work. Use that as common ground to share about yourself, or one of the EAs that you know.
- C) Engage a dialogue: “What drew you to becoming a member of NAEA?” Listen to them, comment and ask follow-up questions appropriately. The goal here is to find out what they are looking for in their membership. Use that information to frame the rest of the conversation; drawing on what they have expressed, and perhaps suggesting other things that may be helpful to them. During this time, try to ask them open ended questions about what you are telling them, such as “does that interest you,” or, “what kind of classes are you looking for,” etc.)

Your personal experiences about how NAEA helped you grow your career are important to share, but don't over-talk about yourself – the key is to get them to talk to you.

### **II. ORGANIZATION**

- A) **Purpose of and history:** A brief explanation of the organization: The National Association of Enrolled Agents (NAEA) began on June 26, 1972, in California. Today, NAEA has just under 11,000 members and 35 affiliates representing 43 states. It has been headquartered in Washington, DC, since 1981 and the location has helped it exceed expectations in its level of advocacy and government relations activities on Capitol Hill. The membership at NAEA has been from the beginning, and remains today, highly active at all levels of the organization from president and directors to affiliate leadership, NAEA committees and volunteers.
- B) You want new members to understand that this is an *intentional Society* that has a strong history and a brilliant future.
- C) **Practice benefits:**
  - 1) Networking in person:
    - a) NAEA live meetings three times each year (May, August, November).

- b) Local Affiliate (if applicable) Chapter groups and local education events. If they do not belong to a local affiliate (or have not attended meetings) see if you can look at the Affiliate's website together.
- c) Explain the structure of the organization, the staff, the board, the membership, the affiliates and chapters, if applicable. If you are not in their immediate geographic area, offer to introduce them to a member who might be closer to them geographically. If possible, we strongly encourage an in-person meeting but that will be determined by time and availability.

2) Networking online:

- a) Practice development and management discussions on social media (help get them signed up in a Facebook group if they desire). Introduce them to the new member community on the NAEA WebBoard.
- b) Tax questions asked and discussed in the NAEA WebBoard and social media; show or tell them where these are. Make sure to tell them the names of the Facebook groups (National Association of Enrolled Agents) and Twitter feed, National Association of Enrolled Agents @Tax\_Experts.)

3) Education opportunities:

- a) If there are any NAEA education events being currently advertised, encourage them to check them out, and consider attending. Make sure you know what events are coming up.
- b) NTPI for elite representation expert designation. Ask them if they are interested in this. If you have attended, share what it has done for your career, and about the network of friends you made in the program.
- c) Tax Prep track for updates and deep dives into a variety of tax topics.
- d) Online classes held at least monthly.

4) Leadership development and personal growth:

- a) SSLA: If you have attended, share your experience. If not, ask anyone in NAEA Leadership about their experience so that you have something anecdotal. Also, consider going yourself!
- b) Leadership service opportunities at the affiliate and national levels. If you are or have been a leader or committee member, share how getting involved enhanced your skills and deepened your relationship with other members. Encourage attendance at local board meetings, affiliate, chapter and national events not only for the educational opportunities but for the networking opportunities.

5) Other Member benefits: Note- you can point them to the website or look it over together. At the very least share with them the items below, *plus anything that NAEA offers that they initially said they needed or wanted*. Familiarize yourself with the benefits in advance so that you can be of the best assistance.) Provide them with an NAEA membership benefit brochure.

- a) NAEA Journal, with an opportunity for CE;
- b) Advocacy for sound tax policy and EA's right to practice. Share the Nevada EA's recent success in defending their rights as an example;

- c) Invitation to annual NAEA Fly-In Day on Capitol Hill in Washington, DC. If you have been to a Fly-In either at national or at your state, share your experience;
- d) Advertising and Marketing, such as Find a Tax Expert Directory listing. Make sure you know what that is, and that you are familiar with the other benefits;  
Note: It takes one new client to pay for your premium listing in the directory!
- e) Public relations “how to’s and tools” if they are interested in working with the media.
- f) Social Media tools and training, including advanced training;
- g) Discounts on business products and services, tax information, insurance and car rentals.

### **III. CLOSING**

- A) Ask them if they have any further questions, assuring them that you are available for as long as they need you.
- B) Reiterate that you will be email introducing them to another member so that they have someone regional that can be of further assistance, if applicable.
- C) Offer to have them contact you again if they have questions.
- D) Remind them about the newcomer online group via the WebBoard.
- E) Thank them for their letting you get to know them better, and that it has been a pleasure.

### **IV: AFTER THE CALL**

- A) Jot some notes of the call and send them to the Membership Committee. If the member asked for or suggested something that NAEA does not provide, make sure you put that into your notes.
- B) Follow up with a thank-you email to them a day or two after your talk.
- C) Remember that we are all volunteers and this program is meant to engage new members in our organization. An engaged member will reap the benefits of everything NAEA has to offer and enjoy longevity in the only organization exclusively promoting the Enrolled Agent profession.



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## **Board Report 1st Vice President June 2020 Board Meeting**

**We are powered by volunteers!** As we navigate difficult and troubling times that raise lots of questions and issues for NYSSEA, it would be so easy to step back and say, “This is too much.” Our officers, board, and committees have stepped up and worked as we have never worked before – and I open my report with hearty thanks to a great team (with a special hat tip to our Executive Director).

I hope everyone is safe, healthy, and well – and that your clients are faring as well as possible during these troubling times. Little did I know, when I prepared my January 2020 report, that our practices and our lives would be so severely affected by something unprecedented in my life experience - the COVID-19 pandemic. We’ve fielded new tax and financial legislation that impacts our practices and our clients, responded to shelter-in-place orders and adapted quickly to a world where our ability to hold live meetings (local, state, and national) is uncertain.

Our interactions through various social media and other online forums have helped us greatly. We have additional challenges as the IRS and state tax agencies respond to a new world of social distancing, PPE, and other workplace and workforce changes. Sharing information strengthens us collectively. NYSSEA created a special Coronavirus Resources page on our website. Our Google Group and the member-only Facebook group have been lively with discussions.

Many of our members have had to close their offices or have radically changed the way they do business. Verifyle, one of our NAEA free member benefits, is a terrific platform for conducting business virtually and securely. If you’ve not tried it out, I urge you to do so.

NYSSEA had to cancel its Albany Legislative Day. NAEA canceled its May Fly-In and other leadership events and hosted both the NAEA officer & director installation and the board meeting virtually. NAEA canceled its national conference/NTPI. The IRS National Tax Forums just announced they were going virtual. CSEA supers are virtual.

This is NYSSEA’s first virtual board meeting. We may not be able to hold a live conference in October. We can find great strength in adversity, and we can find opportunities in challenging times.

Our new “virtual reality” opens doors for different types of member events. I’ve participated in Zoom happy hours with up to 100 tax professionals. Many who are unable or unwilling to attend live events are enthusiastic participants in virtual meetings and presentations. I’ve heard younger tax pros talk about wanting to attend live events but, with families and young kids, the cost and logistics are prohibitive. We must pivot to better serve younger members (and prospective members) with different and diverse needs. Our Metro and Nassau-Suffolk chapters kicked off their post-tax season (Wait, tax season is not over!) meetings with webinars and virtual meetings. I attended both, and they were very successful. I’ve been

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attending everything I can to see what various platforms are like and to see what works and does not work for others. I've attended MaSEA meetings, GAEA meetings, and I registered for virtual CSEA Supers.

The plethora of readily available and free or inexpensive CE is not a new challenge for NYSSEA. We've had CPA Academy and other providers offering free CE for many years. However, in our new environment, where members are unwilling or unable to travel, we must face new questions about how we fit into the marketplace. Our members may be oversaturated, and we must stand out in the crowd.

Our President asked me to present on various aspects of not-for-profit governance. In researching that project, I rediscovered our materials that Ann Kummer, EA CPA, and Ken Kohlhof, EA put together for our January 2015 NYSSEA board training. I believe this was also their SSLA project. The materials are excellent, and they are the backbone for our Blue NYSSEA notebooks that we've passed on to new board members as we've rolled off the board. To date, we've not made these materials available digitally – and I have now scanned everything so we can share it with our board members and have it easily available in our Dropbox or other shared online storage space. I hope we can build on these materials and offer board training every year at our first meeting after we install our new board (traditionally, the meeting following our conference).

Part of my 1<sup>st</sup> VP role is to maintain close contact with Committee chairs, and I'm pleased to report recent (virtual and phone) meetings with Membership, Government Relations, Conference and Conference Education, and Bylaws and Governance. I've had the pleasure of attending the chapter president calls that our immediate past president, Ken Kohlhof, EA coordinates. We have a terrific group of dedicated volunteers working mightily for NYSSEA. I thank everyone for their creativity, diligence, and hard work – especially in such challenging times.

I've held monthly (virtual) one-on-one meetings with our Executive Director – and have worked with him closely along with various NYSSEA committees. Jeff, I thank you for your diligence and willingness to go above and beyond as we navigate uncharted waters.

We were so looking forward to our October conference in our new Turning Stone Resort Casino. We had successful early registration efforts and were looking forward to a robust postcard mailing after April 15<sup>th</sup>. We had to put that on hold when the pandemic hit, and we must face the reality that we may not be able to hold the event as we have in the past. As I write this, Turning Stone will reopen on June 10, 2020, but with many restrictions – and no hotel or group events. The Phase 1 plan invites only regional guests from within a 120-mile radius (with proof of residence required). For updates on the Oneida Nation Enterprises (Turning Stone is an Oneida Indian Nation gaming venue), check back here: <https://www.turningstone.com/>

Some questions for consideration – all about NYSSEA's health and relevance moving forward:

- Can we respond rapidly and nimbly to our new virtual world where traditional geographic challenges are no longer an issue?
- Can we attract and retain members who have felt disenfranchised because they could not attend our live events (either conference or chapter meetings)?

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- What can we offer many members who do not attend live events?
- How do we acquire, develop, master, or outsource new technology to meet our changing needs?

These are difficult times, and we will have many new challenges and opportunities that present in an environment where changes are frequent and fast. As we work together collectively, let us remember that as a board, we must speak with one voice – even as board members, we have many voices. We will have different opinions and points of view – which add value and enhance our service to NYSSEA. I value the professionalism with which our board conducts business. As I reviewed our board training materials, this phrase resonated deeply. “Exceptional boards are capable of discussing contentious matters without losing respect for one another and without attacking board members themselves. Healthy debate on issues is necessary and desirable, but can only be constructive if done with professionalism, trust and fiduciary responsibility.” – NYSSEA Board Training (p. 7)

I will do my best to serve with professionalism, trust, and fiduciary responsibility while communicating as effectively as I can.

It’s an honor and a privilege to serve as an NYSSEA leader and officer. I will do my best to represent NYSSEA’s and our members’ best interests in all that I do.

Respectfully submitted,

Phyllis Jo Kubey, EA CFP® NTPI Fellow

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June 6, 2020

Most of my time since the last board meeting has been spent on the Government Relations committee. Please see that report for details.

Participated in monthly Executive committee conference calls.

May 26, 2020 – participated in in Member Leap demo.

May 28, 2020 – began participating in the monthly Chapter Presidents conference calls.

Respectfully submitted,

Mason D. Wristen, 2<sup>nd</sup> Vice-President

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NEW YORK STATE SOCIETY OF ENROLLED AGENTS  
BOARD OF DIRECTORS MEETING

January 4, 2020  
Hilton Hotel-JFK  
144-02 135<sup>th</sup> Avenue  
Queens, NY 11436

Board of Directors Present: Michael Lawrence, EA President; Phyllis Jo Kubey, EA 1<sup>st</sup> Vice President; Mason Wristen, EA 2<sup>nd</sup> Vice President; Vicki Hermann, EA Secretary; Linda Senke, EA Treasurer; Ken Kohlhof, EA Immediate Past President; Jeffrey Gentner, EA Executive Director; Lisa Cancellarich, EA Director at Large; Salvatore Candela, EA Director at Large; James Otton, EA Director at Large; Daniel Coccia, EA Director at Large; Linda Twigg, EA Director at Large; Rodger Alwais, EA Director at Large; Victoria McGinn, CPA EA Director Nassau/Suffolk; Karen Bair, EA Director Western; Michele Eaton, EA Director Metro; Jacquelyn Payne, Director Lower Hudson Valley; Daniel Magrino, EA Director Brooklyn/Queens; Brenda Quinn, EA Director Capital.

Absent: Cosimo Borzumate, EA Director Central; Mid-Hudson Valley no one elected.

Guest: Koreen Jervis, EA

Call to Order: The Board Meeting of the New York State Society of Enrolled Agents was called to order at 9:40 AM by President Michael Lawrence, EA.

Quorum: Nineteen of Twenty-One Board Members Present.

Officer's Remarks: Michael Lawrence, EA President welcomed everyone to the meeting. Michael also stated that Salvatore Candela, EA is the new Chair of the Strategic Planning Committee. Michael also stated that he going to focus on the Standard Operating Procedures and Policy and Procedures for this year. Phyllis Jo Kubey, EA stated Happy New Year to everyone. Phyllis also stated that in reviewing her SOP for her position she found out a couple of pieces of information she didn't know she was supposed to be involved in and that she will be working on those and also, she didn't know she was supposed to work with all the committees. Vicki Hermann, EA stated that the CE renewal was done and that she had one last class to upload for 2019 because it came in just before the Board meeting. Mason Wristen, EA gave us an update about how things went at the conference about members signing up

their Legislators for Legislative Day this coming May. Linda Senke, EA stated that she received the Financial statements the day before the Board meeting. Linda also stated that she has not moved any of the PayPal money to the main checking accounts yet. Linda also stated that she has not gotten all the budgets from all the committees yet. Linda also stated Form 990 has been filled and signed.

Agenda:

Agenda and consent agenda approved with the following items removed:

1. President Report
2. Governance Report
3. Membership Report
4. Conference Education Committee's Report
5. Finance Committee's Report

Vicki Hermann, EA made a motion that we accept the minutes from the October 25, 2019, and October 28, 2018 meetings. The motion was seconded by Michele Eaton, EA. Motion approved.

Committee Reports:

Linda Twigg, EA stated that Form 990 has been completed and Signed by Salvatore Candela, EA because he was the Treasurer at the time Form 990 was completed. Linda also was wondering why the Society did not have a credit card to use for booking the Conference and Boarding meeting. After much discussion, she realized why we don't have a Society credit card because it could cause exposure for possible fraud. Linda also stated that the recording and books are in much better shape than they were in recent years thanks to the previous Chairperson and Treasurer. Linda also suggested about getting QuickBooks online.

Linda Twigg, EA made a motion that NYSSEA converts to Online QuickBooks so that we have access to our won bookkeeping and the Treasurer & Finance Chair can access reports, etc. on regular basis NYSSEA would own the license and cost would be minimized by purchasing through Lisa at wholesale. No second needed coming from the committee. Motion approved.

Michele Eaton, EA stated that they have the speakers in place and are working on the topics. They are also trying to put together a tax knowledge challenge also.

The President's report was discussed and a couple of the board members would have liked it removed because they thought it was a form of bullying. Michael Lawrence, EA stated that he was just

trying to protect the NYSSEA from any legal trouble down the road. One of the members offered to change the report.

Phyllis Jo Kubey, EA made a motion that NYSSEA approves up to \$1,000 for an information mailing advertising our conference or other events. Seconded by Salvatore Candela, EA. The motion was approved.

Mason Wristen, EA stated that he is working with Salvatore Candela on Legislative Day and they already have a bill worked up to take with them for Legislative Day.

The Board of Directors went into Executive Session.

New Business:

Koreen Jervis, EA stated that we need to fill at least a hundred rooms at Turning Stone Casino. Koreen also stated the maybe we offer a discount to accounting firms that send more than attendee to our Conference. Koreen also stated the amount it would take to be able to break even at this year's Conference and stated what Conference pricing should be.

Koreen Jervis, EA made a motion that WE set the 2020 Conference fee for \$550 members and \$ 600 for non-members. No second needed coming from the committee. Motion approved.

Linda Senke, EA made a motion that Salvatore Candela's firm will continue to process the payroll and 1099's (free of charge) for 2020. The motion was approved.

Salvatore Candela, EA made a motion that NYSSEA adds \$2,500 to NYSSEA's legal defense fund. Seconded by Vicki Hermann, EA. Motion approved.

Lisa Cancellarich, EA did a presentation on the Member Leap Software and all the options and cost. After some discussion, she will be going back to Member Leap and see what the cost would be if we did take all the options. This was been tabled for a later date.

Unfinished Business:

Affiliate Agreement  
Closing Mid-Hudson Chapter  
LHV Chapter  
Member Leap  
Strategic Plan

Adjournment:

Meeting adjourned at 4:25 PM

Respectfully Submitted

Vicki Hermann, EA  
Secretary

Next Meeting Saturday, June 6, 2020.

Waiting Approval of the NYSSEA Board



Michael E Lawrence, EA, *President*  
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Greetings to fellow board members:

It surely has been the craziest year for all of us with this never-ending tax season, no vacations to take or even plan for, and helping our clients with loans and stimulus payments and even unemployment claims.

Since our own conference may be in jeopardy of cancelling out of the Turning Stone venue, Michael Lawrence, EA has instructed me to gather together the monies for possible refunds and cancellation payments, which could amount to a maximum of over \$99,000. Hopefully, this will not happen, or only partially happen but we must be prepared. I have put aside \$65,000 and we have available an additional \$50,000 in non-restricted accounts.

I also tried earlier this year to open a money market or CD with our bank, but then Covid-19 closed the banks except for drive-up.

Alex at Allen St Accounting has provided the reports needed when asked for them. I have some areas to clear up with him during the first week of June, but we should be good for a draft of the financials much before October 2020. He is working virtually, but usually only needs a couple of days to come up with the info I ask him for. I still think our idea of going to our own QBO would work better for us and allow us to put in budget info and journal entries when needed.

I have not heard of any meetings of the Finance Committee, but I am sure after this tax season has finally ended, we will have virtual discussions.

The budget vs actual for 2021 hopefully will be finished by the time of the meeting. Linda Twigg, EA and I will be going over a format for that this coming week.

Sincerely,

Linda Senke, EA  
Treasurer, NYSSEA

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Michael E Lawrence, EA, *President*  
Handel Edwards, EA, PhD, 1st *Vice-President*  
Phyllis Jo Kubey, EA, CFP, 2nd *Vice-President*  
Salvatore P Candela, EA, *Treasurer*  
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22 Hidden Ridge Common, Williamsville, NY 14221

Board Report  
Meeting: June 6, 2020  
Immediate Past President

To the Members of the Board:

As I'm sure we all do, I went back to look at the past reports I've written for the Board. What a difference a virus makes! No annual Legislative Day, tax season is still in progress and no meeting with the executive staff from NYS DTF. Never the less, the business of NYSSEA goes on. As the official "has been" of the Board, my primary function is serving as Chair of the Nominating Committee. Hopefully, you have recently seen the E-Blast calling for Nominations for the various open Board positions. This nominating period closes July 17, 2020, so if you wish to get even with anyone, do it soon! In addition to Chairing the Committee (which also has positions available), I have been asked to update the SOP as well.

Along with updating the NomCom SOP, I have updated the IPP SOP. To the existing list of duties, I suggested adding the task of moderating the monthly Conference Call of Chapter Presidents. Which is a great segue to discuss my other major function, which is moderating these calls. Just how valued these calls are, is attested to by the circumstances surrounding the April call. Having found myself trapped on Long Island after not being able to fly out on my original March 15th departure date, I came to realize I had not brought along many items & notes I would eventually need. Fortunately, Dan Coccia reminded me that back in February, the Chapter Presidents had scheduled the next call for April 23rd. So I sent out the notice at 6pm April 22nd that there would be a Conference call @ 9am the next morning. Everyone attended that call! The minutes of that call are attached.

And finally, as mentioned above, I am looking for volunteers to serve on the Nominating Committee, so don't leave the Board Meeting while it's in session! This is a short-term commitment, but very important to the functioning of NYSSEA. I expect to know by June 6th which positions require new candidates.

Respectfully submitted,

Ken Kohlhof, EA

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NEW YORK STATE SOCIETY  
OF ENROLLED AGENTS  
CHAPTER PRESIDENTS CONFERENCE CALL  
April 23, 2020

Chapter Presidents Present: Emilie Archambeault, EA (Metro); Phyllis Jo Kubey, EA 1st Vice President; Ken Kohlhof, EA Immediate Past President (Nassau/Suffolk); Victoria McGinn, CPA EA Director (Nassau/Suffolk); Brenda Quinn, EA Director (Capital); Karen Bair, EA (Western); Koreen Jervis, EA (Brooklyn/Queens); Robert Katz, EA (Central); Dan Coccia, EA (Director)

Absent: All present.

Conference Call was called to order at 9:04 am EDT by moderator Ken Kohlhof who reported on the April 16 Exec Com Conf call. Specifically, he mentioned that the planned membership drive post card to all NYS EAs which had been approved by the Board, has been postponed. No future mailing date has been set. Also, the May 5 Legislative Day has been cancelled, with no make-up date contemplated. Expect a confirmation email from Mason. The June 6 Board Mtg has been converted to a virtual meeting, although details still need to be worked out. It is hoped we will gain insight from 2 upcoming Chapter meetings: Metro to host Eric Green, Esq on April 28 followed by N/S hosting Karen Tenenbaum, Esq on May 13. Phyllis talked about Zoom and GoToWebinar briefly. Zoom is better for interactive meetings while GoToWebinar works well for slides & voice-over.

The ExecCom turned to a discussion of the October Conference. Turning Stone is presently closed, but there is no drop-dead date or possible concessions on the table. Consequently, all registration fees and anticipated costs associated with the conference are being sequestered in a separate bank account. Various methods of handling these funds were discussed. Dan reported that Michael wants to forecast all possible costs, continues to collect data and is working with the Conference & Education committees to keep everyone in the loop. It was pointed out there is an Annual meeting and 2 board meetings held at the conference, so we have to honor our charter, even if they are virtual. Michael asked the Governance committee for guidance on voting in the election that must be held. Since NAEA holds online voting, it was decided that Phyllis will suggest to Michele & the Governance committee that they contact NAEA regarding their online voting platform.

Emilie reported Metro has 103 registrants for Eric Green's GoToWebinar. Invitations were sent to all NYSSEA members. No virtual meeting will be held concurrently. John Sheeley has offered to hold a Webinar for the 3 Chapters on the Hudson River in an effort to re-kindle interest. Ken agreed to follow up. Phyllis reported NYS participated in proclaiming the first week in February as EA Week. Dan reminded everyone that NAEA had free webinars available. Phyllis suggested the chapters host a virtual happy hour (BYOB).

Our next call will be before the Board Meeting on Thursday, May 28, 2020 @ 9:00 am EDT.

## Report from the Executive Director

### June 6, 2020 NYSSEA Board Meeting

As always, I have been working on various NYSSEA activities. I continue to keep website updated as much as possible with information provided to me from chapters and the board. I recently rearranged the homepage so that visitors to our site will see everything with less scrolling. I continue to manage the Google Calendar on the NYSSEA Calendar Page that shows all State and Chapter Events, when information is provided. I am adding information to the Latest News and our Facebook Pages regularly. I created and maintain a new Coronavirus Resources page. Both of these can be accessed from our homepage with ease.

### Other Activities

1. Gathered, edited and combined all Board and Committee Reports for the June 2020 Board Meeting
2. Participated in the monthly Executive Board telephone meetings
3. Communicated via telephone or email with various Board Members on activities, concerns and/or procedural clarifications
4. Participated in the NAEA Affiliate Presidents Exchange (APEX) conference calls
5. Created and distributed 12 E-Blasts since the January Board Meeting
6. Created 5 NYSSEA Blog posts since the January Board Meeting
7. Worked with the Conference and Conference Education Committees to create E-Blasts for the 2020 Early Bird promotion
8. Monitored the NYSSEA Facebook Group and Page and invited members to participate
9. Reviewed NAEA/NYSSEA Membership for Facebook Group eligibility - Contacted non-members encouraging membership - Removed non-members from the group
10. Maintained the "Latest News" area on the website home page and added 11 posts since January
11. Review MemberLeap and StarChapter and attended demos for both
12. Participated in several Committee meetings
13. Worked with both the Metro and Nassau/Suffolk chapters to promote their first Virtual CE Meetings
14. Worked with the Education and Conference committee to create/send a member survey about our 2020 Conference options
15. Worked with the Western Chapter, setting them up with Constant Contact
16. Reviewed options for virtual meetings/webinars
17. Curated and maintained a special COVID-19 Resource page on the NYSSEA website
18. Met virtually (monthly) with 1<sup>st</sup> Vice President Kubey
19. Began exploring options for online voting (Election Runner) and sent out test ballot to Board Members.

NYSSEA Board Members and Committee Chairs continue to use the **NYSSEA Board – Shared Folder** in **Dropbox**. Currently in the **NYSSEA Board – Shared Folder** you will find the most current Expense Voucher,



Event Report Form, Motion Form and the NYSSEA Logos, updated NYSSEA Board Letterhead and a 2019-2020 Board Misc. folder, which contains the 2019-2020 Board Contact Information roster and the 2019-2020 NYSSEA Board Meeting Timeline document. There are also folders containing the most current SOPs and Policies, current Bylaws and Board Packets. I will continue to keep these updated.

**REMINDERS:**

1. When using any of the documents included in the DropBox, please remember to DOWNLOAD the document so that you can edit/change it to meet your needs. When you are finished, be sure to save it to you DESKTOP – not back into the DropBox, since this will alter the generic document in the DropBox. This happened twice recently. When preparing your reports for the Board Meeting, DO NOT place them into the DropBox. Attach the reports to an email and send them to me.
2. When NYSSEA Chapters elect new officers, please provide me with ALL the necessary information to update the website (full name, full address, phone numbers (including FAX, if applicable), elected position and a recent professional photo, if available)

Respectfully submitted,

Jeffrey R. Gentner, EA  
Executive Director  
NYSSEA  
June 6, 2020

Michael E Lawrence, EA, *President*  
Phyllis Jo Kubey, EA, CFP, *1st Vice-President*  
Mason Wristen, EA, *2nd Vice-President*  
Lynn Senke, EA, *Treasurer*  
Vicki Hermann, EA, *Secretary*



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22 Hidden Ridge Common, Williamsville, NY 14221

## **Directors Report**

Rodger Alwais, EA

Board Meeting June 6, 2020

To the members of the board:

Another year has passed; and what a year it has been! The challenges we face currently develop almost daily.

I continue to assist on the Conference Committee, and at Conference.

What are we going to do? What will we be able to do?

In January we discussed the fact that with a new location, it would require targeted efforts to ensure success. One item we should be focusing on is the retention of members who have recently participated in recent conferences - as they are our future. We need to collectively put our heads together, use all available resources and enter the "New Normal" whatever that will be.

I bring your attention to our responsibilities:

"What is the difference between the titles, Director and Trustee?"

In nonprofit practice and law today, both a "trustee" and a "director" describe an individual in a position of governance. But traditionally the term trustee was *only* used to refer to board members of a charitable foundation or trust. These days, generally, the name of a board of directors versus trustees mean the same thing and largely indicate syntactic differences. I refer to the title, "Trustee" to explain our responsibilities:

As a result of embedding the word, "TRUST" in our title, our duties and responsibilities as trustees include expectations of behavior such as: duties of undivided loyalty to the organization; avoidance of self-interest; protection of property and assets (such as our good name and reputation); and obedience to laws and our governing charter.

I thank you for your trust in me as I will always govern, care for, and protect our organization, the New York State Society of Enrolled Agents

Respectfully Submitted,

Rodger Alwais, EA

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Michael E Lawrence, EA, *President*  
Phyllis Jo Kubey, EA, CFP, *1st Vice-President*  
Mason Wristen, EA, *2nd Vice-President*  
Lynn Senke, EA, *Treasurer*  
Vicki Hermann, EA, *Secretary*



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22 Hidden Ridge Common, Williamsville, NY 14221

May 28, 2020

I hope everyone has been safe and healthy! It has been a long and crazy tax season. When COVID-19 struck, I was asked to write a letter to all NYSSEA members and another letter that could be sent to non-members reminding them about the very useful benefits that we receive as members of the NAEA/NYSSEA. That letter was posted on our website and was then sent to some of our affiliates reminding them that we should be reaching out to all members and let them know we were here for them. I think that perhaps we should consider sending communiques to the membership from a member of the board or a chapter representative informing them of what has been taking place in our organization. It's just a suggestion. I believe it would be well received.

As I promised at the last board meeting, I have spent several months reviewing many different association management software products and comparing them to the product I originally introduced at that meeting. The task was to determine if Memberleap was the best product for our organization. I reviewed about four different software companies and narrowed it down to two, Memberleap and StarChapter. I came across StarChapter by speaking with a colleague from the Arizona affiliate while in Florida last November for the Affiliate Council Meeting and the SSLA training course. AZSEA had just recently switched to this platform and it was working well for them. Seeing as they were a multi-chapter organization like us, I thought it was worth researching. I first had a demonstration of this software alone to see if it was a candidate for our organization. Once completed, I invited all chapter the Executive Committee, presidents and representatives to join a second demonstration of the software. It was well attended. We had a conference call after the demonstration to review the pros and cons of the product. I then sent all of you a copy of the recording so that all board members were able to see for themselves what the product had to offer.

I then reached back out to Memberleap to do another demonstration of their software. Since my original demonstration, they had added a virtual component to their product. In light of COVID-19 they added a virtual interface with Zoom. This was something that wasn't even considered in our first "go-round". On Tuesday, May 26, 2020, I again invited all board members, chapter presidents and representatives to join in another demonstration of the Memberleap software and again we had another conference call after the demonstration was over to compare and contrast the two products that we were interested in. It was agreed that the product was far superior to the StarChapter software and everyone voiced their opinions.

I have been researching these association management software products now for almost a year. I believe if we want to attract the younger practitioner, we need to become relevant in the mobile and virtual arena. According to the attached article, "85 percent of millennials have smartphones. And 4 in 10 millennials say they engage with their smartphones more than they do actual humans." It also states that "only 15 percent of small businesses market directly to the millennials." We have an opportunity here that I believe we should take. Is it a risk, yes; but aren't we risk takers? Didn't we all start our own businesses? It was a slow process for me when I started out as an EA working for

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myself. I didn't make a lot of money and didn't have a lot of clients. It was a financial burden on my family for the first few years. But today, I have a thriving practice. I invested in myself by joining the NAEA/NYSSEA and availing myself of what the organization had to offer. It's the same for this product. Simply put, this product is an investment. It has a lot to offer and if we take the time to learn how to use it, it has the potential to help us grow our organization. Isn't that what we want? It far surpasses all the other products on the market and I believe we as an organization should give it some real consideration.

I have included my KDBM and the article, How to Market to Millennials on Mobile Devices and a software comparison spreadsheet of the two software products that I narrowed my research down to for your review. I will try to forward a copy of the Memberleap recording for everyone to view before the June 6<sup>th</sup> meeting.

Stay safe and healthy.

Respectfully Submitted.

Lisa Cancellarich, EA

## **Knowledge-Based Decision Making**

**MEMBERS:** What knowledge do we have of our members' needs, wants and preferences that pertain to this issue?

- Members want more timely tax information updates using social media.
- Members want links to other informational forums on a user-friendly website.
- Members want more virtual and mobile-friendly options.
- Members want tangible member benefits from their membership dues.

**RESOURCES:** What knowledge do we have of our financial resources, staff expertise and availability that pertain to this issue?

- \$6,000 proposed membership budget (See the Association Management Software Cost Comparison attached). Initial website setup costs after review of current website would be \$3,475 based on \$3,300 for Deluxe website with 20 pages; \$175 additional for another 9 pages and \$300 for .csv setup to have ability to upload new members into association software from NAEA new member list. Mobile App setup \$1,100 basic setup or \$1,400 advanced setup. QBO interface setup fee \$875.
- Executive Director-handles all website content, conference registration and e-blasts
- Membership Chairperson-handles all membership lists and new member certificate and literature mailings.
- A dedicated trainer of new chapter/board members would need to be appointed.

**ENVIRONMENT:** What knowledge do we have of the direction of our profession and our strategic plan that pertain to this issue?

- Millennials don't want to leave the comfort of their own home and spend a lot of time on their smartphones.
- Younger practitioners tend to operate exclusively on mobile devices and may not have physical offices spaces.
- NYSSEA must transition away from traditional school of thought that all interaction should be in-person or live meetings instead of virtual. Younger practitioners with children cannot easily coordinate the costs and logistics of childcare needed to attend live events.
- In a post Covid-19 era, virtual meetings may become a necessity in order to keep the organization relevant.

**RAMIFICATIONS:** What knowledge do we have of the consequences (positive, neutral, negative) of taking or not taking action that pertain to this issue?

- Potential positive: We attract a younger demographic which will help the organization grow.
- Potential positive: Older members who never would have embraced virtual technology are getting acquainted with it during the COVID-19 shutdown.
- Potential neutral: nothing changes.

**Motion:**

I move to allocate funding to adopt MemberLeap Association Management Software as the new membership platform for all NYSSEA members.

I move to allocate \$\_\_\_\_\_ from the Membership budget to cover the cost of implementation of the website to be operational in time for our annual conference either virtual or live.

I move to allocate \$\_\_\_\_\_ from the Member budget to cover the cost of the mobile app implantation on by the end of first quarter 2021.



NYS Society of Enrolled Agents				
Association Management Software Comparison				
	Star Chapter		Member Leap	
Version	Pro		Platinum	
Number of Members	1200		601-800	(1)
Non-Member List	Up to 8000		Unlimited	
Setup Fee	\$ 1,559		\$ 3,300	
Setup Fee Promotion	10% by June 7		-	
Monthly Fee	\$ 180		\$ 310	
Mobile App	-		Available	
Mobile App Fee			\$1100-\$1400	
Push Notification Fee			\$ 300	
Apple Developer Fee			\$ 99	(2)
Event Management	Available		Available	
Virtual Meeting Integration	-		Available with a Zoom Meeting/Webinar Subscription	(3)
Zoom Meeting or Webinar	-		Purchased by NYSSEA	
Meeting Certificate Dissemination	-		Available	
QBO Interface	-		Available	
QBO Setup Fee	\$ -		\$ 310.00	(4)
Membership Certificates	-		Available	
Online Membership Portal	Thru Website		Thru Website and App	
Website Content Management	Available		Available	
Web Hosting	Available		Available	
Email Marketing	Available		Available	
(1) Number of Members			801-1000	
(1) Additional Monthly Fee			\$ 20	
(2) Waived for Non-For-Profits			\$ -	
(3) No additional setup costs for integration				
(4) Negotiated down from \$875				



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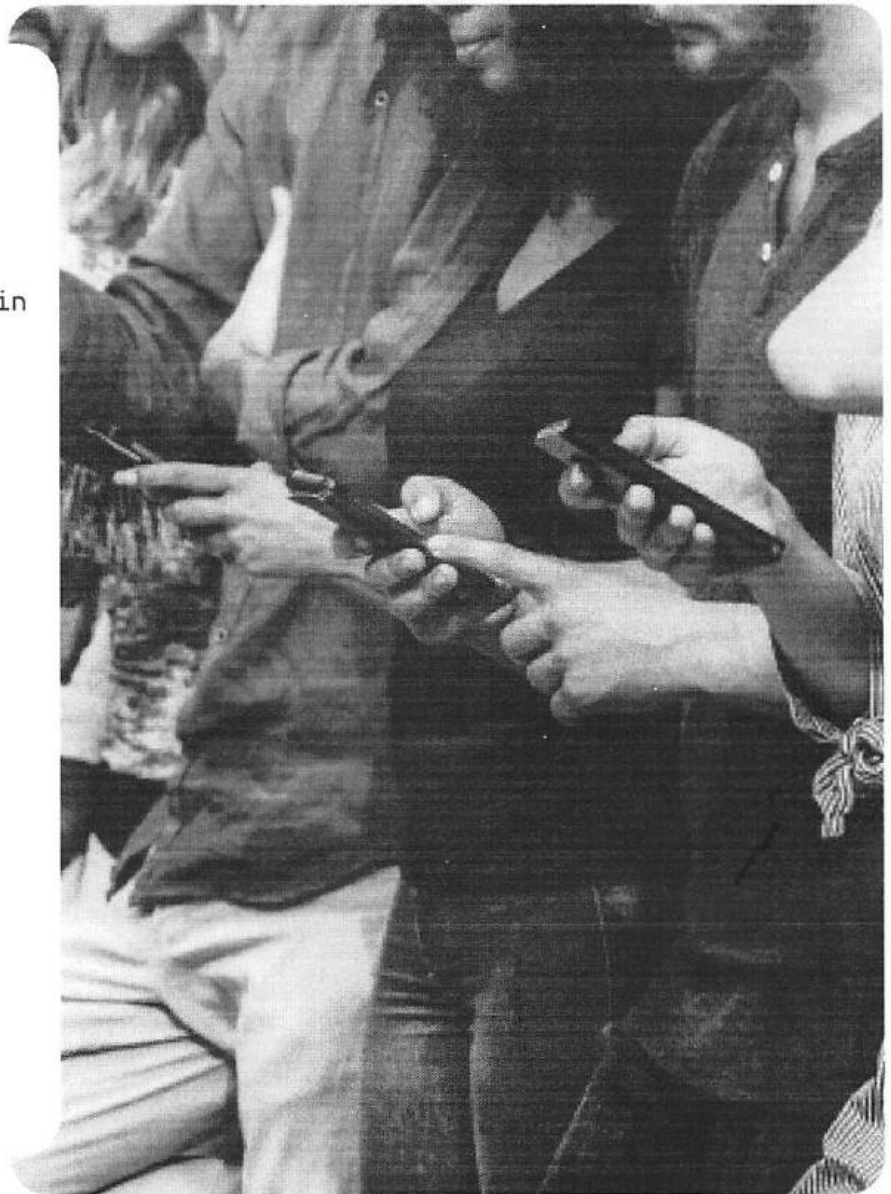
10.14.2018

Digital Marketing | 15 min  
read

# How to Market to Millennials on Mobile Devices



Ben Snedeker, Julie Hartwell  
and Kathryn Anne Stewart



Millennials get a bad rap; they're  
criticized for having Peter Pan



more like play spaces. And they pay other people to make their meals and drive them around town.

But these “kids” are all grown up now: born between 1981 and 1996, most of them are in their twenties and thirties. They spend **\$200 billion each year**, and they’re flooding all levels of the workforce. Clearly, it pays to understand how to advertise to millennials.

#### How to market to millennials

Unfortunately, small businesses are—by and large—behind the eight ball. Only 15 percent of small businesses market directly to **millennials**. That’s a huge missed opportunity.

As the generation that can’t recall what a pager is, naturally they’re way into their smartphones. Millennials and mobile, it turns out, is not a cliché: **85 percent of millennials have a smartphone**. The average millennial checks his or her phone a whopping 157 times per day—five times the rate of older users. And 4 in 10 millennials say they engage with their smartphones **more than they do actual humans**. Um. Wow.



What's the best way to offer digital marketing to millennials, aka iPhone addicts? If you want to capture their attention, you've got to reach your customers where they are—buried deep inside their phones.

Here are nine important ways to get started marketing toward millennials.

## Ensure you're mobile friendly

First and foremost, you have to be ready for mobile users. Your website, emails, landing pages, and all other digital content must be mobile friendly. Here's why: **61 percent of users are unlikely to return to a mobile site they had trouble accessing, and 40 percent visit a competitor's site instead.** Long gone



The solution is to employ a design that recognizes whether or not the user is on a desktop or a mobile device, then adjusts the interface—or layout—of the page so the user can interact naturally.

Some things to keep in mind regarding mobile-readiness:

- Adaptive v. responsive design. This is an important one to get right, so **you should determine which is right for you**. The good news is that if you use WordPress, Squarespace, or similar, it's quick and painless to get your site mobile-ready. Otherwise, you should schedule a chat with your web developer.
- Design your web pages with mobile users in mind first. Navigation should be clear and consistent. Design for **mobile** is a big topic, so if you want to know more, **here's what it takes to optimize your website design for mobile**.
- Don't overload your pages with content. And think about how your content will be consumed. For example, any video content should make sense even without audio (remember, many users access their phones on a crowded commuter train).
- Optimize page load speed. Sure, there are a lot of factors that play into load time on a page. Wi-Fi and broadband networks can affect page load. So can the user's



optimized for the quickest load time possible. This issue is so important that Google has established AMP (Accelerated Mobile Pages), an open-source initiative that enables the creation of websites and ads that are consistently fast, beautiful and high-performing across devices.

- Verify you're good to go. Google offers a really cool resource for testing your web pages to see just how mobile friendly they are.



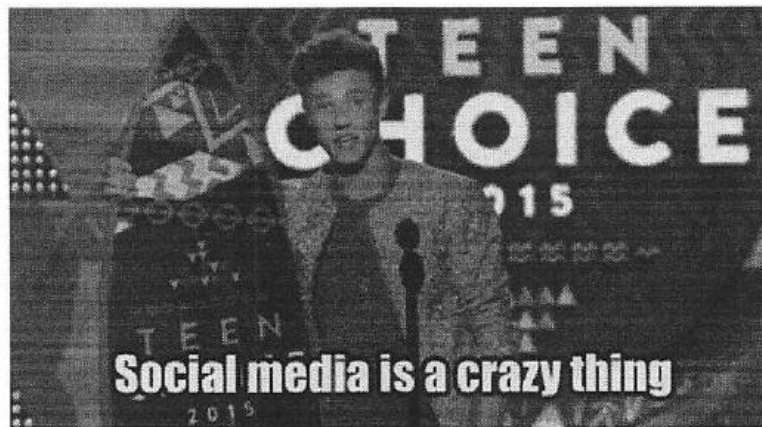




## interact with you on social media

Millennials want to connect with brands they like via social media.

Marketingsherpa notes that one in three millennials identify social media as a preferred channel for communicating with businesses. And most social media is consumed on smartphones, which is a huge advantage in advertising to millennials. According to Facebook, 55 percent of millennials use only mobile devices to access their profile or pages.



Millennial users that interact with brands expect to get quick replies to their communication. This means you need to be poised to respond. You gotta be

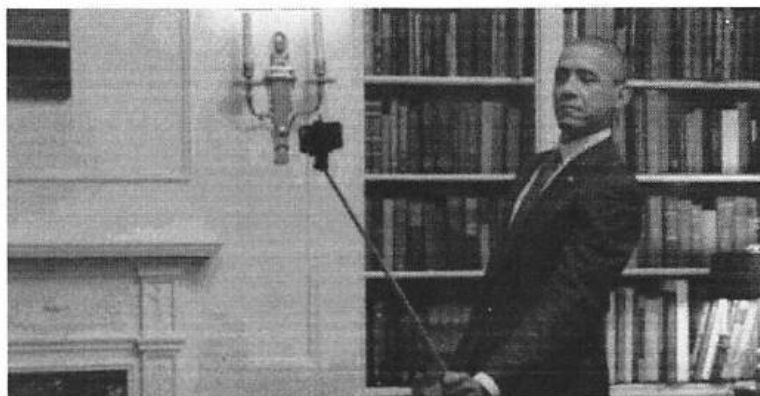


your followers with respect.

Above all, millennials follow brands on their social channels with purpose. If they followed you, it's because they are interested in what you have to offer, and they expect you to respect them as your follower. **Stick to the rules of the road for the platform you're using.**

## Go live and do it right

Social media platforms are tapping into the immersive social media experience through live streaming video. The big players are **Facebook Live**, Instagram Stories, Video Chat for Snapchat, and Periscope for Twitter.





followers will want to be ready so they can watch, react, and comment. In fact, it's the interaction that makes live streaming so interesting. As you stream, you can respond to your audience in real time.

Word to the wise: square away the tech ahead of time (things like Wi-Fi, camera, and lighting). Brian Fanzo at iSocialFanz has a ton of information about the best equipment for going live.

Live is great for ad-hoc, low-fi video, but when the tech breaks, it can ruin your effort.

That's why you need to be ready for surprises. It's live, so anything can happen. Don't let bumps in the road (like troll comments, technical hiccups, or environmental factors, etc.) get to you. When you roll with little issues, your audience will notice, and they'll cheer you on.

## **Poof! Experiment with disappearing content**



platforms such as Snapchat that allow users to send images or videos that live for a few seconds to a day and then are automatically erased. (It's not just for sexting anymore, promise.)

Why would they be into this? It's perceived as more authentic. When you don't fear something will live online forever, you can be a little edgier or try something experimental. It will, after all, be here today and gone tomorrow.

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Related Article:

Social Media | 14 min read



## Instagram Stories or Snapchat Stories: Which is best for small businesses?

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Thirty percent of younger millennials are on Snapchat every day, compared with



survey. To stand out on Snapchat, focus on being casual and relatable. Millennials are notoriously resistant to the hard sell, but campaigns posting content that's fun and genuine can help build trust in the brand, which can later convert to sales.

You'll only have a few seconds to make an impact, so consider creating content that provides a brief behind-the-scenes view of your business, passing the Snapchat account around to a different employee every week, or using creative promotions such as flash coupons, product demos, or teasers for an upcoming event.

## It's all about the image

More than half of millennials in the U.S. are active on Instagram. How can you make your brand a part of your target market's Insta feed? Encourage them to join in with their own snaps of your product, tagged with a branded hashtag.

One Instagram superstar is Jeni's Splendid Ice Cream. The shop and online retailer posts photos of its own delicious



help the brand shine: There are more than 23,000 Instagram posts tagged with #jenisicecream; and well over 20,000 of those are candid photos of sundaes, scoops, ice cream shop selfies, and other Jeni's images from happy ice cream eaters. Put a sign up in your shop encouraging fans to document their enjoyment, and spread their images widely with your branded hashtag.

## Make it easy to buy

Millennials are often criticized for being the "me generation," obsessed with instant gratification. But can you really blame them? Amazon can deliver virtually anything to your door in an hour. If you want to watch a movie, download it. With smartphones, everything you'd want to buy is at your fingertips; you don't even need to sit at your computer, let alone trek to a physical store.

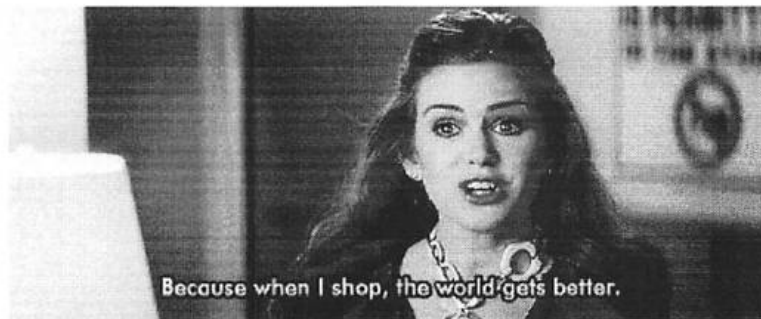
On top of the convenience smartphones offer, millennials trust that their phones will serve up the same information as a desktop. This makes them more likely to buy directly from their phone. Consider this stat as a case study in trust: "About





## smartphone, compared to one-third of travelers 35 and older.”

So, it's critical that you find ways to make the buying experience convenient for mobile.



One of the most powerful ways for brands to connect with millennials on mobile is via shopping discounts and special offers.

It turns out that millennials follow brands on social largely for the direct benefits: Sixty-four percent of millennials reported following a brand on Facebook in order to get a coupon or discount on their next purchase.

And it's not just a social media thing, either. The primary reason millennials sign up for brand emails is to receive

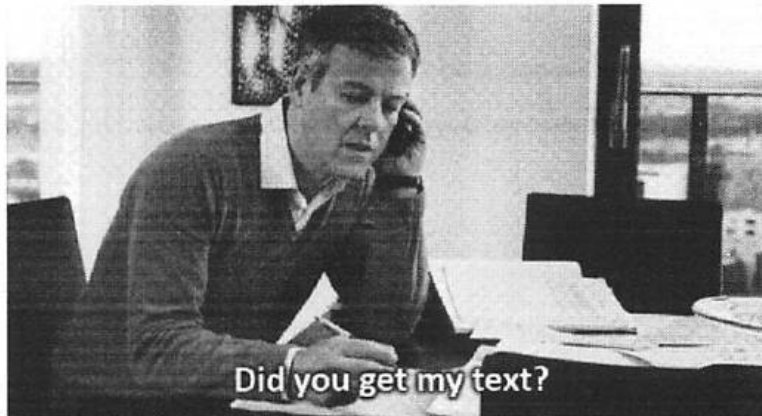


Take advantage of the convenience of mobile. When you design your special offers, make it easy to make an impulse buy:

- Be sure your call to action is simple and obvious
- Link directly to a product page
- Leverage purchase history to offer something similar they might like
- **Follow up on abandoned shopping cart items**

## Text, cautiously

If reach is what you're after, consider Short Message Service (SMS), which sends a text message directly to a consumer's smartphone. Since text messaging **open rates are around 98 percent**, this can be a great way to reach almost all your customers immediately.



But beware—there's as much risk as opportunity here. Many consumers, particularly authenticity-obsessed millennials, could sour on a brand forever if they perceive the SMS as spam. Avoid this pitfall by offering a valuable promotion, keeping the correspondence brief and to the point, and making the promotion exclusive (VIPs only). Include a clear call-to-action (Call now!), a short time frame to motivate your user (Valid until midnight!), and make sure your brand is mentioned. Short and sweet.

## Go hyperlocal

Advertisers can take advantage of the built-in GPS and location-sharing capabilities of smartphones to send promotions to users in a given geographic area. This kind of location-



### **average mobile conversion rates**

compared with average desktop rates.

Facebook, Twitter, and Google allow advertisers to purchase geo-aware ads like coupons for customers located within a five-mile radius of a store, for example. Similarly, geo-fencing allows advertisers to target a location that's not necessarily their own business and place ads to consumers in that area. For instance, a sneaker store might geo-fence around the local gym. Advertisers can even directly take on their competitors with location-based advertising around a rival's bricks-and-mortar. This strategy, known as geo-conquesting, poaches customers with better deals and promotions and **appears to be successful** when used alongside more traditional location-based advertising.

## **Put it all together: Integrate online and offline experiences**

Millennials, more than any other demographic, freely include their online



and videos. Likewise, they love to engage with the experiences of their network through social media.

For example, take a simple day at the beach: there's food, sun, and maybe a pickup game of volleyball. Within just a few hours, this experience is chock full of opportunities to share moments via text, picture, and video with friends and followers. It's also full of opportunity for beachgoers to interact with brands. Maybe a selfie with a hashtag earns them a free burger. Or maybe they use a special **Snapchat geofilter for an event happening nearby.**

Marketers, ever anxious to make an acronym for a new idea, call this "O2O," which refers to marketing strategies that promote "Online-to-Offline" or "Offline-to-Online" customer experiences. For example, an O2O experience could look like this: the customer receives a coupon via text message (online) that they can redeem at a brick and mortar business (offline). Or, vice versa, it could be a special photo booth at a busy pedestrian intersection (offline) that encourages people to take a selfie and share it (online).



must find ways to seamlessly bridge the gap between online and offline experiences.

## Key Takeaways

To market toward millennials, you have to understand smartphones from their perspective: Millennials grew up with smartphones. Smartphones act as the hub for their human relationships. They interact with their smartphones more than anything, or anyone, else. Millennials trust their smartphones.

Long story short—and short, these days, is best—millennials live on mobile, so your brand should, too. Keep on top of popular and emerging social media platforms to figure out how best to deliver your message to consumers. Consider how to make your message micro as best fits the mobile medium; and make your content valuable, unique, and genuine.

The good news is that millennials don't want polish. They want authenticity. So whatever you do with your mobile and social marketing, make sure it's real.

Michael E Lawrence, EA, *President*  
Phyllis Jo Kubey, EA, CFP, *1st Vice-President*  
Mason Wristen, EA, *2nd Vice-President*  
Lynn Senke, EA, *Treasurer*  
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22 Hidden Ridge Common, Williamsville, NY 14221

## Director At Large Report Sponsorship Chair Report

Daniel Coccia  
Submitted May 22, 2020 for June 6, 2020 Board Meeting

### Executive Committee Board Liaison:

I was elected to be the Director at Large participant in the Executive Committee Conference calls, I have participated in each of the monthly calls. I continue to find them very informative. I believe I am an active participant in these calls and hopefully the Executive Board is getting value from my participation.

### Western Chapter:

We had a great January Chapter meeting, buffet dinner followed by a multi-hour Federal tax update. It was very well attended; had a number of new members and/or those that do not regularly attend. I continue to work with and mentor Karen Bair on the organization and the operations of the Western Chapter along with the role of the Representative. We have a Zoom meeting scheduled for next week to start discussions around planning opportunities for this year. Hopefully we will have something to share by the time of the June Board meeting.

### 2020 Conference Committee:

I continue to be an active member of our Annual Conference Committee, supporting Koreen. I have participated in a few discussions that included the Education Committee on options for this year's Conference, if we were to cancel, move the platform to 2021 or attempt a virtual option.

### Sponsorship Program:

The 2020 Sponsorship Program documentation has been updated and has been posted on our website since January.

Our Rebate Program with The TaxBook has secured us \$375 for the 2019 program. This payment is lower than 2018 but still higher than 2017 and prior years. I spoke with our Rep and he stated Sales in general were down; with TCJA in 2018 that caused a higher volume of reference material purchasing. They have offered the same program for 2020 and we have signed on. We need to continue to promote this program with our members to secure all purchases that are occurring. As a reminder our Promo Code is 252.

Prior to on-boarding any new vendors, I am waiting to see what our plans are regarding this year's Conference. The Conference has been a primary draw for the Sponsors.

At the request of the Governance Committee, I drafted the SOP (Standard Operating Procedure) for the Sponsorship Program and Chair position. New endeavor for me. Just waiting for any feedback on the document.

### Membership Committee:

I have been participating in the membership software review sessions that Lisa has been hosting. Star Chapter's Association Management Software looks very promising.

## **Members Licensed to Represent Taxpayers before the Internal Revenue Service**



**BROOKLYN/QUEENS CHAPTER REPORT**  
**June 6, 2020, Board of Directors Meeting**

President: Koreen Jervis, EA  
Secretary: Aubrey Chichester, EA  
Treasurer: Sofia Sierra, EA  
Chapter Rep: Daniel F. Magrino, EA

As we close out the month of May and enter into the month of June under normal circumstances we would be saying another filing season has passed us. We would be looking forward to the summer and exploring ways to increase our presence in the public eyes. But as we all know these are not normal times. The filing season has been extended to July 15<sup>th</sup> with some people speculating that comes July another extension will be put in place.

What I can report to the board is the following; In January we did hold the annual Federal tax update seminar's at our usual locations. The Brooklyn seminar was held on January 16 at Hunters Steak house, and presented by Frank Degen, EA, USTCP. The Queens seminar was held on January 22 at the Georgia Diner and presented by Victoria McGinn, EA, CPA. We had a very nice turnout at both seminars and most participants left pleased.

With that said as of this date I have very little else to report regarding the Brooklyn/Queens chapter. I hope all the members and their families have stayed safe during this ongoing Coronavirus pandemic. As most are aware we as a state has been hit very hard, and New York City has been hit extremely hard. The Brooklyn/Queens chapter is looking forward to the day this is over and we can resume normal operations.

Respectively Submitted on May 26,2020

Daniel F, Magrino, EA  
Chapter Representative  
Brooklyn-Queens Chapter of the NYSSEA

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## Capital Area Chapter Report

May 18, 2020

In January, we held a planning meeting to restart the Capital Area Chapter. We elected Eve Lansing EA as our new President and Brenda Quinn EA will continue as Chapter Representative.

We discussed ideas for education, outreach and location for our meetings. We were preparing for a meeting in February but then complications arose with our potential speaker so we were planning ahead to April 2020 when Covid -19 shut down any future plans.

When NYS Pause ends, we will meet again to organize a Chapter meeting.

Respectfully,

Brenda Quinn EA

Capital Area Chapter Rep.

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Tuesday, May 26, 2020

Central New York Chapter of New York State Society of Enrolled Agents  
Future CE Events  
Start Time - 5:30 PM  
Location – The Retreat in the Village of Liverpool, NY  
2020 CE Events for the CNY Chapter of NYSSEA

After a very successful 2019 CE season, the Chapter continued forward with the CE session planned for January 2020.

On January 13, 2020, a presentation by Cosimo M Borzumate, EA on Data Security, Cryptocurrency, Due Diligence & IRC Sec. 199A was conducted at The Retreat with between 20 to 25 attendees

On January 24, 2020, the Chapter's Executive /Education Committee had a meeting to plan CE for 2020-2021. It was decided to hold a Tax Season Roundtable on Monday, April 20, 2020. The committee reviewed the calendar for 2020 and set dates for future CE. Assignments were given to members to seek out future CE presenters. Future CE will be discussed at the roundtable meeting.

However, because of the restrictions placed on all NYS businesses on or about 3/20/2020, the Monday, April 20<sup>th</sup> meeting was canceled.

The Chapter's Executive/Education Committee had a virtual meeting on Wednesday, May 6, 2020 at 3:30PM to discuss future plans. For our first virtual meeting, it went well. Because it is still unknown when restaurants and meetings of more than 10 people will be allowed, future planning for CE in May through August would not benefit the Chapter. The September CE to be held Saturday September 19<sup>th</sup> at Barbagallo's in East Syracuse, NY is still on and the location reserved. Plans are still going forward for the November (NYS Update) and December/January (IRS Update) meetings to be held at our regular meeting location, The Retreat in Liverpool, NY.

Cosimo M Borzumate, EA  
CNY Chapter Representative

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Nassau - Suffolk Chapter Report  
June 6, 2020

As you know there has not been much activity since our last Board Meeting in January.

In January, however, we had our Annual Tax Update Seminar presented by Frank Degen, EA which was well attended and very well received. We want to thank Frank for this annual event and to acknowledge the time and effort he always puts into it.

Then, besides tax season, we had the outbreak of COVID-19 and we could not hold meetings per NYS directives,

However, in May, we decided to try a virtual meeting which was held on our usual meeting day and time, the topic was the tax implications of the COVID-19 legislation, and was presented by Karen Tanenbaum's panel of attorneys and CPAs. We opened it up to the entire state membership - and thank Jeff Gentner, EA for sending out the notice. There were 62 attendees virtually, and we had a number of questions posed to the panel, which were answered. This worked well and until we can, again, meet in person, my board is working on more virtual meetings.

Respectfully submitted,  
*Victoria A McGinn, EA, CPA*  
Chapter Representative

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## **New York State Society of Enrolled Agents**

### **Western New York Chapter**

Activity Report for Presentation at the June 2020 Board meeting

Dan Coccia, Chapter President

Raechel Taddei, Chapter Secretary

Karen L Bair, Chapter Representative

#### **Chapter Meetings:**

Last Meeting Held:

- January 16, 2020 4:00pm – 8:00pm, meeting was held at RIT Inn and Conference Center, 5257 W Henrietta Road, Henrietta, NY.

Annual Tax Update Meeting: Dan Coccia and Karen Bair presented.

Topics included changes and updates to TCJA, Final and Proposed Regs, The Secure Act, Extenders Bill, reminders on Partnership reporting requirements and audit rules, QBI and the 8995 series forms, the new W-4, 1040-SR, changes to the 1040 for 2019 and related schedules.

39 were in attendance and the presentations qualified for 2 CPE's.

Upcoming Meetings:

There are no scheduled meetings due to COVID-19. We will be holding a zoom meeting with the Chapter Officers and Jeff Gentner on May 27<sup>th</sup> at 4:00 to discuss the potential for online seminars.

Prepared by Karen Bair, Chapter Representative, May 26, 2020

Michael E Lawrence, EA, *President*  
Phyllis Jo Kubey, EA, CFP, 1st *Vice-President*  
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## **Liaison, NYS Department of Taxation & Finance June 2020 Board of Directors Meeting**

We welcome Kathryn Acanfora, EA, and James Otton, EA, to our NYS Department of Taxation Liaison team. Unfortunately, I have little to report. We were very excited about our group assembled to help DTF review their correspondence – but, sadly, that project never got off the ground. Our Taxpayer Guidance/Communications director, Francine Schoonmaker, had some health issues, and she was waiting for leadership approval before we moved forward with the project. We last touched base at the end of January. We were into tax season and, shortly after that, came COVID-19. NYSDTF was one of the late announcers of COVID-19-related tax relief. We pushed hard on updated filing dates and also on e-signatures – and on keeping the COVID-19 public-facing webpage updated (knowing many people would not know to search for notices).

We were also working on our annual meeting with the NYSDTF leadership – on the day after our Albany Legislative Day. Sadly, COVID-19 prevented us from any Albany activities. Now that the dust has settled, I will see whether we can get a virtual meeting with them.

NYSDTF has not been as responsive or as willing a partner with NYSSEA as they were with Nonie Manion at the helm. While some of the change may (understandably) be related to tax law changes, the pandemic, etc., I fear we may have lost some ground with our relationship. We have a good working relationship with Andy Morris, the Executive Deputy Commissioner – so our next task will be to rebuild our partnership from the top down.

I believe that the NYS speaker operations are on hold. With the challenge of the pandemic comes opportunity, however, and we will advocate for some virtual offerings on NYS tax topics. Whether live, on-demand, or both, some good content from our NYSDTF friends will add value to our practices.

We continue to add **VALUE** by fielding member issues where normal channels, such as the Practitioner Priority Line, have broken down. We discovered areas where software providers were not doing what NYSDTF thought they were doing. We also clarified that one could cancel an NYS balance due or estimated tax payment set up in advance (via tax software) via our tax professional online accounts.

Our worlds have changed, and so has the NYSDTF's world. I look forward to new and exciting collaborations as we move forward in uncertain times.

Respectfully submitted,

Phyllis Jo Kubey, EA CFP® NTPI Fellow

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## **Governance Committee**

### **Board Report**

**June 6, 2020**

Per the request of Michael Lawrence, EA, President of NYSSEA, the Governance Committee solicited input from NYSSEA Committee Chairs to review SOP's applicable to their positions and to submit any proposed changes.

The following SOP's need no revisions per the current Chair or Officer:

- President
- Secretary
- Treasurer
- Convention

Question for discussion: should a "reviewed" date be added to the SOP when it has been determined that no changes are needed?

The following SOP's were newly drafted:

- Executive Director
- Sponsorship

Action: Vote.

The following SOP's have been revised:

- Membership
- Chapter Representative
- Director
- Governance
- First Vice President
- Ethics and Professional Conduct

We did not receive responses from all Directors and Chapter Reps, so the proposed revisions in those two SOP's are based on the responses we did receive. In the attached SOP's, proposed deletions are struck through and proposed new text is in italics.

Action: Vote.

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There is a SOP for Publications which deals with the publication of newsletters. However, the following notice appears on the NYSSEA website:

***NOTE: Beginning in 2012, NYSSEA began using E-Blasts instead of the Annual Newsletter.***

E-Blasts have been subsumed into the duties of the Executive Director. Therefore, Governance recommends that the Publications SOP be retired.

Action: Vote.

In reviewing SOP's in general, we noted the some of them have a succession procedure and some don't. Governance recommends adding a succession procedure to any SOP that does not currently have one. Proposed wording:

Turn over all correspondence, papers and records (including this SOP) to your successor.

Action: Vote.

The following SOP's still need to be reviewed or drafted, and the Governance Committee will present as many as possible at the October board meeting:

- Finance
- Strategic Planning
- Immediate Past President
- Nominating
- Educating America
- Conference Education
- Awards
- Second Vice President
- Government Relations

Respectfully submitted,

Michele Eaton, EA

Committee Chair

Barbara MacDonald, EA and James Otton, EA, Committee members

# NEW YORK STATE SOCIETY OF ENROLLED AGENTS

## STANDARD OPERATING PROCEDURE

### EXECUTIVE DIRECTOR

Date approved: \_\_\_\_\_

#### **I. OVERVIEW**

The Board of Directors will at its discretion engage an Executive Director (ED), whose role is to support the Board in promoting the mission and goals of NYSSEA. The ED will perform such duties as are prescribed by the Board of Directors. The ED is to provide a permanent business office and support service for NYSSEA. The President (or another member of the Executive Committee selected by the Executive Committee) will act as the day-to-day supervisor of the ED.

The Executive Director is a non-voting member of both the full NYSSEA Board of Directors and the Executive Board. If the ED is a member of the Society, he/she may vote on matters reserved for Society members. The ED will have a written engagement agreement. The contract term will be for two years. The Executive Director should be proficient in PC-based word-processing, spreadsheet and email programs, and social media platforms. They should have experience in setup and management of group meetings. They should have the ability to respond to telephone and email inquiries from members, the general public, and the media, and possess adequate decision-making skills in order to make appropriate referrals as needed. The ED will not perform any of the work typically completed by volunteers and committee members who spent years building the Society, but may assist volunteers and committee members at the direction of the Board. The ED will gather information, such as content for newsletters or e-blasts, and send it to membership.

#### **II. RESPONSIBILITIES**

- A. Maintain the membership data bases on a continuous basis with updates provided by the National Association of Enrolled Agents and as directed by the NYSSEA Board of Directors.
- B. Check email daily. Respond or refer as appropriate.
- C. Ensure publication of meeting minutes, by-laws, and other relevant material is provided to website within a reasonable period of time after document production/NYSSEA Board approval.
- D. Provide offsite backup.
- E. Maintain contact with National and other State and Local Chapters as directed by the Board.
- F. Go to the President or designee for any conflict resolution. In the event there is a conflict with the President, ED will report to the Executive Committee for any conflict resolution.
- G. Coordinate logistics for NYSSEA Board meetings, including site procurement and preparation of meeting materials as directed by the Board.
- H. Attend all NYSSEA Board meetings, either in person or telephonically.
- I. Provide general advice and guidance to Board of Directors, officers and committees as needed.
- J. Produce e-newsletters, including design and layout (with supplied content).
- K. Communicate to membership via e-blasts and email on as-needed basis (with supplied content).

- L. Serve as the NYSSEA Webmaster (or communicate with the Webmaster should there be a separate Webmaster position), adding and removing supplied content in a timely manner. Ensure that domain registration is kept current and fees for registration and website hosting are paid on-time.
- M. Keep Board of Directors and Committee lists current (with supplied content).
- N. Coordinate production of electronic marketing materials: email announcements, Conference Brochure, and email reminders as needed.
- O. Send the Call to Conference via email to members with names of nominated officers and directors as required by the NYSSEA bylaws with content supplied by the Board and Committee(s).
- P. At the annual discretion of the Board of Directors, and contingent upon budget approval, the ED will attend in his/her official capacity any IRS Forum held with NY State of 100 miles of the NY border. ED will coordinate logistics for NYSSEA at such meetings.
- Q. Other responsibilities as assigned by President upon approval by the Executive Committee.

### **III. PERFORMANCE REVIEW**

Performance review will occur annually between June 15 and September 15. The NYSSEA Board of Directors (or the Executive Committee as delegated by the Board of Directors) handles employment matters, including annual reviews & engagement agreements.

## NEW YORK STATE SOCIETY OF ENROLLED AGENTS

### STANDARD OPERATING PROCEDURE

#### SPONSORSHIP PROGRAM

Date Approved: \_\_\_\_\_

#### **OVERVIEW**

The Sponsorship Program was implemented to recruit, enroll and facilitate tax practice industry related Vendors to become engaged with the New York State Society of Enrolled Agents (NYSSEA). The primary purpose of the Sponsorship Program is meant to bring value to our Membership through access to these applicable vendors through discount programs, professional development opportunities and group sponsored services. Secondly, it is a fund-raising venture to support our Society-sponsored membership programs such as our annual Conference. The Program is lead by a Program Chair approved by the Board of Directors. Committee members can be assigned on an as needed basis; these can be Directors, other Committee Chairs or members at large.

#### **RESPONSIBILITIES**

- At the beginning of each calendar year develop the parameters of the program including sponsorship levels, alternative participation options and pricing. This is to be reviewed and approved at the January Board meeting.
- Filter solicited vendors to ensure appropriate assignment and identify any conflicts of interest. Negotiate vendors' level of participation. Present drafted agreements to the Executive Board for confirmation.
- Manage the on-boarding process including an introduction to the Board and Chapter Representatives. Serve as the Society's liaison with the vendors' representative(s).
- Work in conjunction with the Treasurer on payments, commissions, rebate program content.
- Work with the Executive Director on email blasts, web content and other technical aspects of the vendors' engagements.
- Work with the Conference Committee Chair and Education Committee Chair on conference engagement activities.
- Attend the NYSSEA Annual Conference, at own expense, to manage the vendor exhibit area and facilitate vendor presentations.

# NEW YORK STATE SOCIETY OF ENROLLED AGENTS

## Standard Operating Procedure

### Membership and Chapter Development Committee

ADOPTED: As Approved by the Board of Directors on December 10, 1994

REVISED: \_\_\_\_\_

- I. Responsibilities/Objectives
  - A. Coordinate with NAEA's Membership Department and Membership and Affiliate Development Committee to improve Member retention and assist in the recruitment of new Members.
  - B. Keep Board and local chapters up to date regarding member benefits available at local chapter, state society, or national levels.
- II. Duties
  - A. *Maintain the membership data bases on a continuous basis with updates provided by the National Association of Enrolled Agents and as directed by the NYSSEA Board of Directors.*
  - B. *Check new member listings as issued (monthly) and mail new member letter and certificate.*
  - C. Develop and implement new and creative programs for membership recruitment and retention.
  - D. Coordinate with the Secretary to keep, or cause to be kept, records that provide a complete and updated record of local chapter memberships ~~including memberships from regional (border) affiliates.~~
  - E. Review and process, as necessary, all membership data received from the NAEA office; assist Secretary with regional membership services, programs and development.
  - F. Actively support, and coordinate with when possible, NAEA membership promotion, and implement the policies of the NYSSEA Board.
- III. Procedures
  - A. Work with Board of Directors and NAEA in the planning and execution of membership promotional programs.
  - B. Convey all correspondence, papers and records (including this SOP) to your successor.
  - C. Maintain a record of all expenditures (reimbursed and non-reimbursed) for your successor and the Treasurer of NYSSEA.
  - D. Prepare written recommendations for changes or modifications to this SOP for approval of the Board of Directors.
  - E. A copy of this SOP when approved, and any subsequent changes or modifications thereto, will be maintained by the Secretary of NYSSEA.

# NEW YORK STATE SOCIETY OF ENROLLED AGENTS

## STANDARD OPERATING PROCEDURE

### CHAPTER REPRESENTATIVE

Date Approved: As approved by Board of Directors on ~~12/12/95~~ *December 12, 1995*

Revised: October 19, 2011

*Revised:* \_\_\_\_\_

### OVERVIEW

The Chapter Representatives are elected by the membership of their local chapter and serve a one-year term. Chapter Representatives bear fiduciary and legal responsibility to promote the best interests of NYSSEA. Chapter Representatives must practice knowledge-based governance principles and *help* develop strategic policies for ~~the association~~ NYSSEA. Each Chapter Rep must place NYSSEA's needs above their individual interests or desires and communicate member concerns. Chapter Representatives must attend and participate in all board meetings *unless excused per the guidelines set forth in the Board of Directors Standing Rules*, and must prepare for board meetings by reviewing meeting materials in advance. Chapter Representatives must know and understand NYSSEA's mission, strategic plans, bylaws, and policies and procedures. NAEA will retain liability insurance to protect Chapter Representatives against legal recourse resulting from the discharge of the board responsibilities.

### RESPONSIBILITIES

- Chapter Representatives serve as members of the NYSSEA Board of Directors, *and must abide by the Board of Directors Standing Rules.*
- Chapter Representatives report to local chapters on what is happening at the state and national level.
- Chapter Representatives report from local chapter to state association on items of concern to members and their suggestions for projects or other business matters of the state chapter.
- Chapter Representatives aid in recruiting new members.
- Chapter Representatives provide information to ~~Publications Committee for newsletters and to~~ the Webmaster in order to keep the Web Page current.
- Chapter Representatives ensure that the local chapter takes necessary action on any problem areas that may incur concerning reporting or procedures of that chapter.
- *Chapter Representatives may be asked to participate on other committees or sub-committees of NYSSEA.*

# NEW YORK STATE SOCIETY OF ENROLLED AGENTS

## STANDARD OPERATING PROCEDURE

### DIRECTOR

Date Approved: As Approved by Board of Directors on ~~9/25/90~~ *September 25, 1990*

Revised: October 17, 2011

Revised: \_\_\_\_\_

### OVERVIEW

The Board of Directors is the governing authority of the New York State Society of Enrolled Agents (NYSSEA). Directors are elected by the NYSSEA membership and serve a two-year term. Directors bear fiduciary and legal responsibility to promote the best interests of NYSSEA. Directors must practice knowledge-based governance principles and develop strategic policies for the association. Each director must place NYSSEA's needs above their individual interests or desires and communicate member concerns. Directors must attend and participate in all board meetings *unless excused per the guidelines set forth in the Board of Directors Standing Rules*, and must prepare by reviewing meeting materials in advance. Directors must know and understand NYSSEA's mission, strategic plans, bylaws, and policies and procedures. NAEA will retain Directors and Officers liability insurance to protect directors against legal recourse resulting from the discharge of their board responsibilities.

### RESPONSIBILITIES

- Directors, are responsible for the financial resources of NYSSEA and must monitor and ensure proper use of assets and approve annual budgets.
- Directors develop and establish NYSSEA policies, to ensure continuity of ~~the Society~~ NYSSEA by planning for the future.
- The Board speaks with a unified voice. Directors must support all final Board decisions even if an individual director opposed the decision during debate.
- Directors develop NYSSEA strategic plans and ~~monitor~~ ensure the implementation of those plans *by establishing goals and deadlines, and assigning tasks to Board members, Committees, and/or members at large. Progress reports on incomplete projects must be submitted at least biannually. on a periodic basis.*
- Directors should be prepared to assume specific assignments that result from actions of the Board of Directors and ~~or at the~~ *at the* direction of the President *as approved by the Board.*
- ~~Directors represent NYSSEA in every way during their term, including board meetings and functions, as well as at their local level. Directors must maintain the appropriate professional decorum and attire in all dealings with NYSSEA members, local chapters, leadership, and vendors.~~
- Directors understand that the NYSSEA President is the official spokespersons for NYSSEA. All requests for NYSSEA appearances must be directed to the President. At the discretion of the President, other members may be asked to represent NYSSEA.



- Directors will be prudent in response to questions that arise about NYSSEA ~~operations.~~ and will refer questions directly to the President, when appropriate.
- Directors will attend and, as a representative of the entire membership, actively participate in the proceedings of the Board of directors and in activities of ~~the society~~ *NYSSEA*.
- ~~Directors have a right and obligation to express their views, and enter into the discussion of the matters before the Board of Directors. To remain silent unless asked to respond or to abstain during voting for insufficient reason is an evasion of responsibility.~~
- Directors respect the views of others, allowing them to present their ideas without interruption and listening to comments with an open mind.

~~On hold~~

## NEW YORK STATE SOCIETY OF ENROLLED AGENTS

### STANDARD OPERATING PROCEDURE

#### BYLAWS GOVERNANCE COMMITTEE

Date Approved: As approved by Board of Directors on 09/30/1991

Revised January 11, 2005

Revised \_\_\_\_\_

#### I. RESPONSIBILITIES

- A. Maintain the Bylaws of the Society.
- B. *Maintain the Policies and Procedures Manual of the Society.*
- C. Advise the President and the Board of Directors as to procedures and processes as contained in the Bylaws *and in the Policies and Procedures Manual.*
- D. Review and analyze changes to the Bylaws *and to the Policies and Procedures Manual* as submitted by members.
- E. Propose changes to the Bylaws *and to the Policies and Procedures Manual* as directed by the Board of Directors.

#### II. DUTIES

- A. Upon appointment by the President as Chairperson, the Chairperson shall select a minimum of ~~three~~ two ~~Association~~ additional Society members to serve on the Committee and report their appointment to the President. It is strongly recommended that the members be selected from different Regional Chapters, with no more than one member from a given Regional Chapter.
- B. Upon appointment by the President, the Chairperson will receive the records of the previous ~~Bylaws~~ Governance Committee.
- C. Maintain a file for each proposed bylaw change received by the committee. This file must include all material pertinent to that particular bylaw change proposal. Maintain additional files as required to conduct a coherent and business-like office.
- D. Upon receipt of a request for proposed bylaw change from either a member or the Board of Directors of NYSSEA, the committee will date stamp, log in, and assign a receipt (R) number. If the request is not complete, contact the initiator for written clarification and return to the ~~bylaws~~ Governance Committee. Upon return of the request from the initiator, review the proposed change again for completeness. If complete, prepare copies for each member of the bylaws committee and forward to the committee members for their recommendations and comments. If still not complete, again contact the initiator for written clarification.
- E. All records, documents, etc., will be prepared for transmittal to the NYSSEA for action at the next Board of Directors meeting.
- F. *All changes approved by the Board of Directors will be sent to the Secretary to become part of NYSSEA's permanent governing documents.*

# NEW YORK STATE SOCIETY OF ENROLLED AGENTS

## STANDARD OPERATING PROCEDURE

### FIRST VICE-PRESIDENT

Date Approved: As approved by Board of Directors

Revised October 22, 2004

Revised 10-04-2011

### **OVERVIEW**

The First-Vice-President is elected by the membership to be an officer of the New York State Society of Enrolled Agents. The First Vice-President serves as back-up to the President, and must be completely familiar with the President's duties and responsibilities. If the President is absent, the First Vice-President performs the duties of the Presidency during the time the President is absent. If the President is incapacitated or otherwise unable to complete his or her term of office, the First Vice-President must know and understand NYSSEA's mission, strategic plan, by-laws and policies and procedures.

### **RESPONSIBILITIES**

- The First Vice-President assists the President and the Board in promoting the objectives of NYSSEA
- The First Vice-President works closely with the President on existing and future projects to ensure a smooth transition in leadership from one term to the next
- The First Vice-President maintains familiarity with the By-Laws, Manuals, and Standard Operating Procedures of all assigned Committees
- The First Vice-President assists the President in appointing or nominating potential committee and task force chairs
- The First Vice-President maintains close contact with Committee Chairpersons thereby insuring the completion of charges assigned to the committees
- The First Vice-President maintains personal confidentiality when recommendations for removal of a Chairperson, member of a Committee or dissolution of a committee for cause becomes necessary
- The First Vice-President makes arrangements for the Board of Directors meetings in cooperation with the President *and the Executive Director (or relevant NYSSEA staff member)*.
- The First Vice-President adheres to the procedures contained in Robert's Rules of Order Newly Revised when Society By-Laws or Articles of Incorporation do not have precedence.

NEW YORK STATE SOCIETY OF ENROLLED AGENTS

STANDARD OPERATING PROCEDURE

ETHICS AND PROFESSIONAL CONDUCT COMMITTEE

Date Approved: As approved by the Board of Directors on 12/10/90  
Revised June 11, 2005  
Revised \_\_\_\_\_

I. RESPONSIBILITIES

- A. Be especially alert to those disciplinary matters which may indicate committee action.
- B. Process all Ethics and Professional Conduct Complaints lodged against a Society Officer, Director or member-at-large.
- C. When appropriate, mediate complaints and conduct hearings for the Society.
- D. Provide reviewing authorities with adequate factual information on which to base recommendations and decisions regarding disciplinary issues.
- E. Take those measures necessary to ensure strict confidentiality in all steps of processing an ethical complaint.

II. DUTIES AND PROCEDURES

Details are provided in Appendix A. The following additional routing procedures apply.

- A. Prepare annual written recommendations for changes or modifications to this SOP for approval of the Society's Board of Directors.
- B. A copy of this SOP, when approved, and any subsequent approved changes or modifications thereto, shall be delivered to the Secretary for the master file.
- C. Maintain a record of all expenditures (reimbursed and non-reimbursed) for your successor and the Finance and Budget Committee.
- D. Turn over all correspondence, papers and records (including this SOP) to your successor.

## APPENDIX A

### I. GENERAL

The Society has the right, indeed the obligation, to prescribe and enforce its standards for membership; to investigate the character of its members as may be necessary to this enforcement. However, no member of the Society has the right to make public any information obtained through a complaint, investigation, or hearing. If such information should somehow become common knowledge with the Society, it shall never be revealed to a non-member. Should proceedings result in expulsion, the Society has the right to disclose only that a person is no longer a member. Investigations and hearings described herein do not, and cannot, establish the guilt of anyone as in a court of law; they merely establish guilt as affecting the Society's judgment of an individual's fitness for membership.

Formal disciplinary measures shall be regarded as a drastic step, reserved for serious or repeated situations. Every effort shall be made to obtain satisfactory resolution of complaints through tactful, informal negotiation with the parties concerned. At any stage of these proceedings a member may choose to resign. The Society has no obligation to suggest or accept such resignations.

The Society's President shall appoint (with the approval of the board) a Chairperson of the Ethics and Professional Conduct Committee who is not a current board member, does not hold a National Association Office, and is not a member of the respondents' chapter. The Chairperson will have the ability to call a committee on an as needed basis as a complaint is filed. The Ethics and Professional Conduct Committee Chairperson should call the committee members at the time the informal mediator is appointed. The committee members need not remain the same for each complaint. Upon being called to committee, each member should review Circular 230 and the National Association of Enrolled Agents Bylaws, Code of Ethics, and Rules of Professional Conduct. The committee should meet one time prior to hearing any information regarding the complaint to review this SOP.

### II. UNETHICAL CONDUCT DURING MEETINGS

See detailed procedures contained in reference A, Roberts Rules of Order, Revised.

### III. COMPLAINTS

- A. All complaints that a member (herein called Respondent) has violated the ethical standards set forth in references B, C, or D shall be made in writing and must contain a clear and concise statement of the facts, including pertinent dates, which constitute the alleged unethical practice, and must be signed by the Complainant(s). A Complainant may or may not be a member of the Society. Written acknowledgment of receipt shall be made within one week.
- B. Complaints shall be addressed to, or referred to, the President of the Local Chapter of which the Respondent is a member; with the exception of written complaints lodged against an Officer or Director of the Society, in which case the State Ethics and Professional Conduct committee shall process the complaint.

- C. Within ten days after the date of receipt of a written complaint by the President of a Local Chapter, the Respondent shall be notified in writing of the complaint. Such notice should include the fact that a complaint has been received, a general statement of the circumstances relating to the alleged unethical practice and a copy of this SOP. This notice shall NOT identify the Complainant.
- D. In the event a written complaint is registered against a non-member Enrolled Agent, such complaint shall be referred, without action or commitment, to the President of the National Association for information and such action may be deemed appropriate, noting that the Respondent has not been informed by the Chapter or the State of the complaint. A copy of the forwarding letter may be provided the Complainant.

#### IV. INFORMAL MEDIATION

The local Chapter President shall ~~refer~~ *receive and acknowledge* the written ~~complaint~~ *complaint as described in Section III and advise to* the Society's Ethics and Professional Conduct Committee Chairperson *that such a complaint has been received. The Local Chapter President who* will appoint a mediator from the local chapter's area. The mediator will approach the Complainant to determine what action the Complainant believes would satisfy his complaint. (The mediator is to be a member not holding a state or chapter office of chairing any committee, i.e. not politically involved. Any member appointed as a mediator will serve only for the one complaint; a new mediator will be appointed for each complaint filed with the Society.) With the Complainant's consent, every effort should be made to achieve satisfaction without resorting to more formal procedures.

Should this informal mediation fail, the mediator shall not take part in any future proceedings relating to this specific unethical conduct, nor shall any of the discussions held during mediation be used in later investigation, hearing or adjudication.

A period of not more than two weeks, from the date of notification of the Respondent, shall be allowed for mediation.

#### V. INVESTIGATION

Should informal mediation prove unsuccessful, the Local Chapter President shall *notify the Society's Ethics and Professional Conduct Committee Chairperson that a formal investigation must proceed. The Society's Ethics and Professional Conduct Committee Chairperson shall forward the Complaint received in Section III A to the NAEA EVP and inform them that the investigation is being handled by the Society's Ethics and Professional Conduct Committee. The Local Chapter President and the Society's Ethics and Professional Conduct Committee Chairperson shall appoint* ~~an~~ *two* investigators, ~~not~~ *neither* a member of the Ethics and Professional Conduct Committee, who will search out, develop, assemble and record all available information relative to the matter under investigation; the Respondent and Complainant shall be afforded an opportunity to submit a written signed statement of position or evidence with respect to the allegations. The investigator shall make no recommendations, nor express any opinions regarding the alleged unethical conduct. The investigator's complete file shall be assembled in an organized fashion and delivered to the Society's Ethics

and Professional Conduct Committee Chairperson within sixty days of receipt, by the President, of the original complaint.

VI. ARRANGEMENTS FOR HEARING

Upon receipt of the investigative file, the Society's Ethics and Professional Conduct Committee shall notify the Respondent that the investigation is complete and shall inquire as to whether the Respondent wishes to have a hearing before the Committee and wishes to receive a copy of the investigative file. If the Respondent declines the opportunity to have a hearing or if the Respondent fails to reply within ten days, the committee has the prerogative to call and convene a hearing. If no hearing is held the committee shall issue findings of fact and a recommended decision as described in Section VIII. If a hearing is to be held the Respondent shall be notified of the Complainant's name, the complaint, and of the date, time, and place of the hearing at least thirty days before the date of the hearing. The hearing shall be held within forty-five days of the completion of the investigation.

- VII. The Society's Ethics and Professional Conduct Committee shall conduct the hearing for the Local Chapter. No hearing shall be convened at which a quorum is not present. A quorum for such hearings shall consist of a majority of its members with the total members making up the quorum being odd in number. Attendance is restricted to Committee Members, the Respondent's counsel (if applicable), and a transcriber. Additional persons may be allowed to attend by the committee with the agreement of the Respondent. Witnesses, including the complainant, shall not be allowed to attend any part of the hearing in which they are not directly involved. Rules of evidence shall not be applied strictly, hearsay evidence shall be admissible, but the Committee shall exclude irrelevant or unduly repetitious testimony. Both Complainant and Respondent shall be afforded considerable latitude in presenting their case and shall be treated fairly and courteously at all times. Witnesses need not be sworn. Non-members may decline to testify or to make a statement regarding allegations, or to demand total anonymity. The Respondent shall have the right to appear before the hearing committee in person, to be represented by counsel, to present witnesses, to make an opening statement, to examine and rebut unfavorable evidence and to make a closing argument. The hearing shall be recorded and transcribed verbatim. The use of a tape recorder is authorized for this purpose. The transcription shall be made an official part of the hearing record.

Deliberations of the Committee shall be held in executive session with no non-committee member present (transcriber and all parties to the hearing are excused).

VIII. FINDING AND RECOMMENDATIONS

During the executive session of the hearing, after careful deliberation, the Committee shall by vote or written consent of the majority of the members present, make written findings of fact and recommendation(s) based upon the evidence contained in the investigative file and revealed at the hearing (if held). If the Committee decision is to dismiss the complaint, this decision is final. Notification of dismissal of the complaint shall be mailed to the Local Chapter President, the Respondent, and Complainant within ten days. Original records shall be sealed and protected from unauthorized disclosure. Duplicate records shall be destroyed.

Recommendations are limited to the following disciplinary actions, that the member:

- A. Be admonished, censured or reprimanded (oral or written),
- B. Be placed on probation for a specified period of time,
- C. Be suspended pending possible expulsion (see XIII), or
- D. Be expelled from the Society.

Should the Committee recommend disciplinary action, a copy of its finding of fact and recommendation(s) shall be mailed to the Respondent, and the complete investigative file, hearing record, findings of fact and recommendation(s) to the Society President within thirty days of completion of the investigation. All duplicate records shall be destroyed.

IX. BOARD OF DIRECTOR'S ACTION

Upon receipt of the entire record of the case, the Society President shall call a meeting of the Board of Directors within ten days. Excluded from this meeting shall be all members of the Ethics and Professional Conduct Committee, the mediator, the investigator, and the hearing transcriber. The Board of Directors shall review the finding and recommendation(s) of the Committee. The Respondent may appear and make an oral or written statement. Oral statements shall be limited to one hour, and to the appropriateness of the disciplinary action(s) recommended. Committee findings of fact shall not be in dispute unless the Respondent alleged that the recommendation was not reasonable or unless an allegation of prejudice is made.

The Board of Directors, after careful deliberation in executive session, shall arrive at their findings. Decisions of the Board shall be limited to:

- A. Dismissing the complaint,
- B. Endorsing the Committee recommendation(s) *for disciplinary action*,
- C. Imposing less severe disciplinary action.

Notification of such a decision shall be mailed to all parties involved within seven days. Should the decision involve a recommendation of suspension or expulsion (see XIII) all records of the case shall be referred to the President, National Association of Enrolled Agents, via the President of the New York State Society of Enrolled Agents.

X. NATIONAL ASSOCIATION OF ENROLLED AGENTS

(This section for reference only)

Upon receipt of NYSSEA's recommendation for *suspension or expulsion* of a member, the President of the National Association of Enrolled Agents shall call a meeting of the Board of Directors, unless a regularly scheduled meeting is to be held within ninety days, to review NYSSEA's findings and recommendation(s). Excluded from this review shall be all NYSSEA officers or directors who participated in processing the case at the state level. The procedures for review are identical to those for review by the NYSSEA Board of Directors. (See IX.)



XI. COMPLAINTS AGAINST A SOCIETY OFFICER OR DIRECTOR

As indicated in III (B), such complaints will be referred directly to the Chairperson of the Ethics and Professional Conduct Committee, (bypassing the Local Chapter president). This process shall follow the guidelines established herein to include mediation, investigation, hearing and Board of Directors action.

XII. SUSPENSION-EXPULSION

The California (state of National incorporation) Corporation code requires that suspension or expulsion be done in good faith and in a fair and reasonable manner. A procedure is deemed fair and reasonable when:

1. set forth in the Bylaws or copies of provisions are sent annually to all members,
2. there is fifteen days' prior notice of suspension or expulsion and reason(s) therefore, and
3. it provides an opportunity for the member to be heard orally or in writing, not less than five days before the effective date of suspension or expulsion by a body (or person) authorized to decide that the proposed suspension or expulsion not take place.

XIII. NOTIFICATION

Should the National Association reach a final decision of disciplinary action, including expulsion, only the Respondent shall be notified in writing. The Local Chapter and NYSSEA Presidents, the Complainant, and any other Association member or non-member may at the discretion of the National Association Board of Directors be advised only that the appropriate disciplinary action has been taken or that the person (Respondent) is no longer a member in good standing.

Michael E Lawrence, EA, *President*  
Phyllis Jo Kubey, EA, CFP, *1st Vice-President*  
Mason Wristen, EA, *2nd Vice-President*  
Lynn Senke, EA, *Treasurer*  
Vicki Hermann, EA, *Secretary*



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22 Hidden Ridge Common, Williamsville, NY 14221

May 26, 2020

To the Members of the Board:

Normally at the June board meeting, the Education Committee would be confirming speakers and topics for our annual conference. Should we still be able to hold a live conference, we would welcome speakers Frank Degen, Martin Finn, Sal Candela, Brad Messner, Kathy Morgan and Sherrill Trovato, as well as IRS and NYSDTF representatives for their annual updates. The one area that still needs attention is a replacement session for what was to have been the Tax Knowledge Challenge. The Education Committee put considerable time and effort into trying to put this together, with additional guidance from Doug Lee, who had put together the software for a similar session several years ago. Ultimately we realized it will not be practical to offer the TKC in 2020, and Metro chapter agreed to give it a trial run at a chapter meeting this fall. If we do proceed with a live conference, Education will need to confer with Sal Candela to provide an alternative session to replace the TKC.

However, in light of current pandemic restrictions and fears, the Education cmte has begun to consider alternatives to a live conference. A few weeks ago Michael Lawrence asked for our input for contingency planning should we have to cancel our live conference. The response from all committee members was unanimous; we all felt the conference should be canceled. We have begun contacting our speakers to gauge their comfort level with offering webinars instead of live seminars. Kathy Morgan, Sherrill Trovato, and Martin Finn would all be fine converting to virtual content. Frank Degen feels he is at his best in a live setting so he would not want to participate. As of this writing we haven't yet spoken with Brad Messner or Sal Candela.

In order to assess our members' interest in a live conference, the Education and Conference committees have put together a survey, similar to the one sent out by NAEA a few weeks ago, to assess whether or not people would attend live, and if not, what kind of virtual education would they be interested in, including questions about how much content and timing preferences (weekdays, weekends, evening vs daytime). The survey will go out May 27 and has a June 2 response deadline. We expect to be able to present the survey results at the June 6 Board meeting. As an incentive to get people to respond, we'll do a drawing from the respondents and give one \$100 and four \$50 Amazon gift cards. The funds for the gift cards will be drawn from the Conference Education budget, which has a built-in Sundry fund of \$1,000.

Frank Degen suggested that we need not make a firm decision about canceling until contractually obligated to do so; even if we do wait to make a final decision, we should move ahead with contingency planning for the virtual option. Sherrill has been working with Zoom formats and has some suggestions and would be happy to assist with advice on setting up the online platform.

In considering possibilities for virtual offerings, a wide range of possible scheduling options has been proposed, from offering a full 18-CE schedule to offering nothing at all. The results of the survey will help to guide us on what kind and how much to offer.

Respectfully submitted,

Michele Eaton, EA and James Racaniello, EA, Co-Chairs

Committee members Emilie Archambeault, EA; Lisa Cancellarich, EA; Henry Grabkowitz, EA; James Otton, EA; Heather Posey, EA

**Members Licensed to Represent Taxpayers before the Internal Revenue Service**

Michael E Lawrence, EA, *President*  
Phyllis Jo Kubey, EA, CFP, *1st Vice-President*  
Mason Wristen, EA, *2nd Vice-President*  
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22 Hidden Ridge Common, Williamsville, NY 14221

Educate America Committee  
June 6, 2020

In October, I started to reach out to local people to attempt to gain contact with those in charge of local colleges, but to no avail. Then, with the holidays followed by the Coronavirus, everything has come to a halt. I expect this committee will resume as educational institutions open up.

Respectfully submitted,  
*Victoria A McGinn EA, CPA*  
Chair

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22 Hidden Ridge Common, Williamsville, NY 14221

June 6, 2020

## Government Relations Committee

We were successful in obtaining a proclamation by the NYS legislature of EA week dated January 26, 2020, which enabled us to be listed in the NAEA magazine as a state that had a proclamation. The challenge was to actually get the hard copy of the proclamation, which was in NY State Senator, David Carlucci's downstate office. Once shutdowns started happening around the country and state, it got more difficult but the Senator said they could not mail it. Luckily we have a client in that area who actually went to the Senator's office to pick up the proclamation, packaged it and shipped it to my office in time to meet the publication deadline.

As many of you know, a top legislative priority for the NYSSEA GR committee has long been the expanded use of electronic signatures on NYS tax returns. The requirement of a "wet signature" is a pain point for our members and their clients due to federal authorization forms accepting e-signatures while NYS tax forms require a physical signature for both individuals and business returns.

For the last two years, the NYSSEA GR committee has been working toward getting legislation passed for e-signatures. Governor Cuomo and the NYS DTF heard our request and signed an Executive Order to temporarily allow the NYS DTF to accept electronic signatures for NYS Tax Returns first through May 9, 2020 then through June 7, 2020. Recently, the governor further extended the "wet signature" suspension for the "duration of the disaster emergency."

This temporary suspension of "wet signatures" allows for quicker and easier submission of NYS tax returns throughout the pandemic and ensures the safety of our members and their clients since no direct contact in pursuit of a signature is required.

I would like to suggest that the GR committee continue a conversation with NYS Representatives to permanently suspend the "wet signature" measure.

After making all the arrangements for Legislative Day, hotel reservations, getting members to sign up and making appointments with legislators for our planned May 5, 2020 event, we had to officially cancel Legislative Day in Albany due to the COVID-19 Coronavirus. The legislature is on leave and Governor Cuomo extended the state shutdown until May 15<sup>th</sup>, 2020.

Respectfully submitted,

Mason D. Wristen, Chair

**Members Licensed to Represent Taxpayers before the Internal Revenue Service**