BYLAWS
OF THE GREAT LAKES AREA
TE/GE COUNCIL
(as amended October 16, 2009)

ARTICLE I: HISTORY

Section 1: Establishment of Council. The Great Lakes Area TE/GE Council (the "Council") was established on January 19, 2001, by the Midstates Key District EP/EO Council (the "Predecessor Council"), as one of three successors to the Predecessor Council. The other two successors are the Gulf Coast Area TE/GE Council and the Central Mountain Area TE/GE Council. The Council consists of employee plans ("EP") practitioners and exempt organizations ("EO") practitioners in the 7 states covered by the Great Lakes Area of the Internal Revenue Service Tax Exempt and Governmental Entities Division (the "Great Lakes Area TE/GE Division"): Illinois, Indiana, Kentucky, Michigan, Ohio, West Virginia, and Wisconsin. In April 2005, in connection with a restructuring of the TE/GE Areas, the Great Lakes Area TE/GE Division was reconstituted to include 10 states: Illinois, Indiana, Iowa, Kentucky, Michigan, Minnesota, Nebraska, North Dakota, South Dakota, and Wisconsin (collectively, the "Great Lakes Area").

Section 2: Predecessor Council. The Predecessor Council had consisted of 29 EP practitioners and 17 EO practitioners in the 12 states covered by the former Midstates Key District of the Internal Revenue Service EP/EO Division: Arkansas, Illinois, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, Texas, and Wisconsin.

ARTICLE II: PURPOSES

The purposes of the Council are to open and maintain lines of communication between the Great Lakes Area TE/GE Division and the practitioner community within the Great Lakes Area, provide the Great Lakes Area TE/GE Division with input and advice from the practitioner community on procedural and systemic matters, and provide practitioners a forum to share their concerns regarding both policies and specific tax issues and procedures.

ARTICLE III: MEMBERS

Section 1: Eligibility. Membership on the Council shall be available to any natural person who (1) is an EP or EO practitioner in the Great Lakes Area, (2) is a member in good standing of at least one professional organization of attorneys, accountants, actuaries, or similar practitioners, (3) wishes to further the purposes of the Council, (4) has demonstrated professional competence to contribute meaningfully to the fulfillment of the purposes of the Council, and (5) unless an original member of the
Council, does not practice with the same firm in the same field (EO or EP) as another member. In lieu of satisfying the practice requirement in clause (1) above:

a. Council members who ceased to be practitioners in the Great Lakes Area by virtue of the 2005 TE/GE Area restructuring may continue their membership on the Council until the end of their terms. Thereafter, they may be re-elected to Council membership, in accordance with Article III, Section 3 of these Bylaws; and

b. Practitioners in a state which ceased to be part of the Great Lakes Area by virtue of the 2005 restructuring of the Internal Revenue Service, Tax Exempt and Governmental Entities Division, may apply for membership to the Council: (i) until such time as the practitioners in the Internal Revenue Service region to which such state was assigned, establish a councilor similar group, in which case, any such practitioners may continue their membership on the Council until the end of their respective terms, or (ii) so long as they represent one or more clients under the jurisdiction of the Great Lakes Area (in EP or EO matters), in which case, they may be re-elected to Council membership, in accordance with Article III, Section 3 of these Bylaws.

Section 2: Number. The Council shall consist of 33 EO members (or a greater or lesser number determined from time to time by the EO members) and 30 EP members (or a greater or lesser number determined from time to time by the EP members). Each member shall be considered either an EO member or an EP member (not both).

Section 3: Term. Each member of the Council shall serve for a 3-year term, measured from the end of each Annual Business Meeting to the end of each Annual Business Meeting, unless sooner terminated as provided herein. The terms shall be staggered so that approximately one-third expire each year. Among the original members of the Council (as elected at the final business meeting of the Predecessor Council on January 19, 2001), the staggering shall be applied by alphabetical order among the EO members and separately by alphabetical order among the EP members (so that the terms of the first, second, and third EO members, in alphabetical order, shall expire in 1, 2, and 3 years, respectively, the terms of the fourth, fifth, and sixth EO members, in alphabetical order, shall expire in 1, 2, and 3 years, etc., and the same methodology shall be used with the EP members). A member who is elected to fill a mid-term vacancy shall serve for the rest of that term. A member may serve for no more than 2 consecutive terms, regardless of the length of each term. After fulfilling 2 consecutive terms, a former member may, after a hiatus of at least 1 year, become a voting member of the Council again.

Section 4: Election. At each Annual Business Meeting at which a quorum of EO members is present in person or by proxy, the EO members of the Council shall, by majority vote of such members present in person or by proxy, elect an eligible person to fill each EO vacancy. At each Annual Business Meeting at which a quorum of EP members is present in person or by proxy, the EP members of the Council shall, by majority vote of such members present in person or by proxy, elect an eligible person to fill each EP vacancy. If a mid-term vacancy occurs among the EO members, then at any business meeting at which a quorum of EO members is present in person or by proxy, the remaining EO members shall, by majority vote of such members present in person or
by proxy, elect an eligible person to fill the vacancy. If a mid-term vacancy occurs among the EP members, then at any business meeting at which a quorum of EP members is present in person or by proxy, the remaining EP members shall, by majority vote of such members present in person or by proxy, elect an eligible person to fill the vacancy.

Section 5: Removal. An EO member may, by vote of a majority of the other EO members, be removed for any reason prior to the expiration of his or her term. An EP member may, by vote of a majority of the other EP members, be removed for any reason prior to the expiration of his or her term. A member shall be removed automatically, without any such vote if the member:

   a. Ceases to practice in the Great Lakes Area (except as otherwise provided in Section I for a member who ceased to be a practitioner in the Great Lakes Area as a result of the 2005 restructuring of the TE/GE Areas);

   b. Ceases to be an active EO practitioner or EP practitioner;

   c. Fails to attend two consecutive Council meetings and fails to have a substitute attend in his or her place, unless such failures are for reasons satisfactory to the officers of the Council; or

   d. Engages in any conduct inimical to the Council’s purposes or public image.

ARTICLE IV: OFFICERS

Section 1: Officers. The officers of the Council shall be a Chairperson, a Secretary, an EP Coordinator, and an EO Coordinator. Each officer shall be elected by the Council at the Annual Business Meeting and shall hold office for a 1-year term commencing at the end of such meeting. Any member is eligible to hold office, except that only an EO member may be the EO Coordinator and only an EP member may be the EP Coordinator. An officer whose term of office has expired may be re-elected to the same office or to another office except that no person may hold the same office for more than two consecutive terms. If a mid-term vacancy occurs in an office, an eligible member shall be elected to fill the vacancy until the end of the term.

Section 2: Chairperson. The Chairperson shall preside at all business meetings of the Council, work with the EO and EP Coordinators to insure the proper selection and execution of Council agendas and meetings, be the principal liaison with the IRS in setting Council meetings, conduct Council business, fulfill the duties set forth in these Bylaws, and perform such other duties as usually pertain to the office of Chairperson.

Section 3: Secretary. The Secretary shall be the custodian of all records and other property of the Council and shall keep a true record of the proceedings of all business meetings of the Council. He or she shall perform such other duties as usually pertain to the office of Secretary or that may be assigned by the Chairperson.
Section 4: EO and EP Coordinators. The EO and EP Coordinators shall be principally responsible for establishing the respective agendas for the EO and EP sessions of each Council meeting and shall make such recommendations to the Chairperson concerning their respective areas of interest as they may deem appropriate or as the Chairperson may request.

ARTICLE V: MEETINGS

Section 1: Meetings. The Council shall hold meetings at such times and places as called by the officers. Unless otherwise determined by the officers, the Council shall meet four times each year and each meeting shall be divided into two sessions: one session for EO members and one session for EP members. The EO Coordinator shall establish the agenda for the EO session and the EP Coordinator shall establish the agenda for the EP session. Any member (regardless of EO or EP designation) may attend both the EO and EP sessions. A member who does not attend a meeting may (up to twice each year) substitute any individual to attend on behalf of the member. A member who attends a meeting is entitled to also have one guest attend. Former members may be designated as Emeritus Members on the Council roster and may receive notice of and attend meetings but will not be entitled to vote or be counted in a quorum.

Section 2: Business Meetings. The Council shall hold an Annual Business Meeting at the first meeting held during the year in any of the states included in the Great Lakes Area TE/GE Division, for the purpose of electing members and officers. The Council shall also hold a business meeting at any other time determined by the officers.

Section 3: Quorum. A quorum of EO members shall exist for the conduct of EO-specific business (such as election of EO members) at a meeting if at least 40% of the EO members are present in person or by proxy. A quorum of EP members shall exist for the conduct of EP-specific business (such as the election of EP members) at a meeting if at least 40% of the EP members are present in person or by proxy. A quorum of members shall exist for the conduct of non-EO-specific or non-EP-specific business at a meeting if at least 40% of all the members are present in person or by proxy.

Section 4: Committees. The Chairperson may establish such committees or subcommittees to conduct the business and affairs of the Council as may be appropriate.

ARTICLE VI: AMENDMENTS

These Bylaws may be amended or repealed by vote of a majority of the members at any business meeting of the Council.