

**BYLAWS
OF THE GREAT LAKES AREA
TE/GE COUNCIL
(as amended July 19, 2019)**

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 consisted of employee plans ("EP") practitioners and exempt organizations ("EO") practitioners in the 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") from time to time (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 practitioner in the Great Lakes Area, or has been a member of the Great Lakes Area *TE/GE* Council and wishes to continue to be a member, or wishes to be a member of the Great Lakes Area *TE/GE* Council even if not an EP 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, and (4) has demonstrated professional competence to contribute meaningfully to the fulfillment of the purposes of the Council. In lieu of satisfying the practice requirement in clause (1) above:

a. Council members who cease to be practitioners in the Great Lakes Area by virtue of a 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 ceases to be part of the Great Lakes Area by virtue of a restructuring of the Internal Revenue Service, Tax Exempt and Governmental Entities Division, may apply for membership to the Council so long as they represent one or more clients under the jurisdiction of the Great Lakes Area, 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 100 EP members (or a greater or lesser number determined from time to time by the EP members).

Section 3: Term. Each member shall serve on the Council, unless sooner terminated as provided herein.

Section 4: Election. 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 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 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 be an active EP practitioner;
- b. 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
- c. 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 and a Vice Chair/Secretary. 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. An officer whose term of office has expired may be reelected 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 EP Coordinator 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: Vice Chair/Secretary. The Vice Chair/Secretary shall be principally responsible for establishing the respective agendas for the EP sessions of each Council meeting and shall make such recommendations to the Chairperson as they may deem appropriate or as the Chairperson may request. The Vice-Chair/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.

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 4 times each year. The Vice Chair/Secretary shall establish the agenda for the EP session. A member who does not attend a meeting may (up to twice each year) substitute any individual to attend on behalf of the member. Members are not limited on the number of guests that they may invite to attend the meetings.

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 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.

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.