



*20th Anniversary*

*1972 - 1992*

*NAEA HISTORY*

*THE FIRST 20 YEARS*



# DEDICATION

This book is dedicated to all of the men and women who have served as Board Members, Committee Chairs, or in any other capacity that helped build NAEA. A special thank you is given to our Founder, David Smollan, EA, our first President, Syd Schuldiner, EA, and the handful of EAs that got together to form the Association in 1972.

The Association pays special tribute to IRS Director of Practice Leslie Shapiro for his consistent support of NAEA since the early years. Always gracious and accommodating, he has attended the conventions, installed our Boards, and conducted workshops for our members.

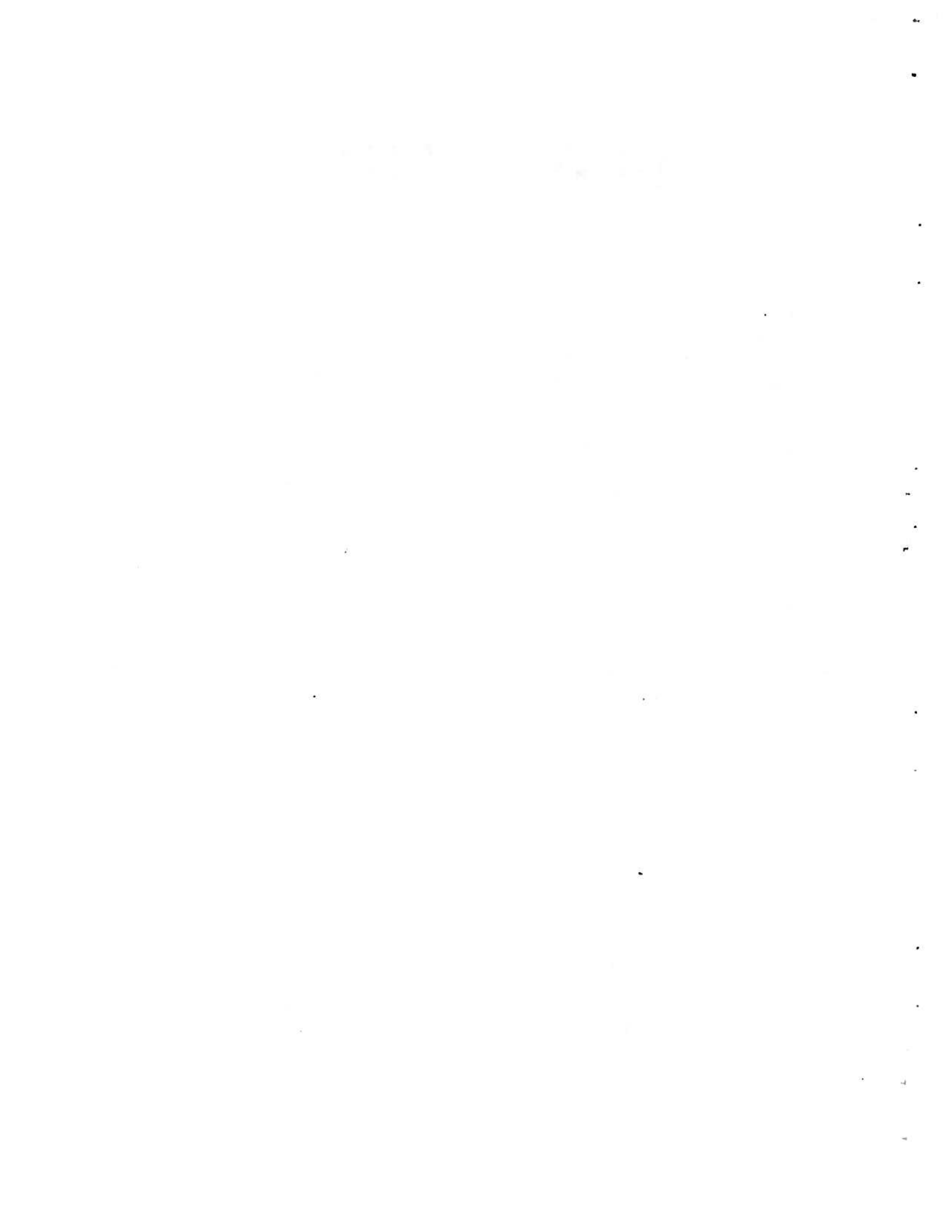
At the end of this book is a chronological list of Officers, Board Members, and Committee Chairs. Everyone who served as a Board Member is listed under the number of years served based on research of past records.

This is the first edition, so, it would be appreciated if any errors, corrections, and additions were brought to the author's attention. If you were there, the author would also appreciate receiving your personal recollections of important and not-so-important events in the history of NAEA. Please address your letters to:

Bess Messmer, EA  
904 Park Avenue  
Colonial Heights, VA 23834

Most of the information in this book was obtained through the Historical Reports that Ray Goettig and Syd Schuldiner so diligently wrote each year, and by researching past minutes.

Isn't it appropriate that 20 years from the date the organization was founded in California that our Annual Convention is here again. Our first Convention was held in Las Vegas in 1973; we returned there in 1983; and we will return again for our 21st Annual Convention in 1993.



I would be remiss if I did not give a big "THANKS" to the three people who helped make this first edition of the History Book possible.

Debbie Vieder, of the National Office staff who helped proof the book. She did this evenings and weekends when she wasn't working at the office.

Steve Rodgers, EA, (Member from NV) for converting it from my word processing program to Desk Top Publishing. Steve devoted quite a few hours to this process to format it and also assisted me in reviewing the facts.

Ted Sullivan, EA, (Member from CA) who so graciously offered to do the coping and assembling of the book. He furnished the supplies necessary to print and assembly the book at no cost to NAEA.

I guess I'll even thank myself for all the hours of reading and re-reading history reports and minutes. I have enjoyed starting the book now its up to the membership to finish it.

If you have original official documents, in addition to the ones listed, or pictures of conventions, I would like to have them. If there is enough interest and I can obtain enough additional information I would like to have the book printed and made available for sale to the Members.

#### DOCUMENTS I HAVE

Tribute to David Smollan, "Mr. E.A." by Syd Schuldiner.

Articles of Incorporation dated October 1972

Articles of Incorporation dated August 4, 1975 (which seems to be a duplication of the 1972 incorporation papers)

July 6, 1982 "Answer to notice of Opposition" regarding our application for registration of collective membership mark of "National Association of Enrolled Agents"

Letter dated August 1, 1983, from President Ronald Reagan offering congratulations on the 99 anniversary of the enrolled agents.

A proclamation from Mayor Marion Barry, Jr, of the District of Columbia declaring May 11, 1981 as National Association of Enrolled Agents Day.

A copy from "The Evening Star", dated July 3, 1963 listing the fact that the bill was signed to provide internal revenue to defray the expenses of the Government.

Excerpts from Forty Eight Congress revealing the origin of the Enrolled Agent in 1884.

First Directory listing 35 Members as of October 10, 1972.

A letter from David Smollan, EA, to the Assistant Commission of IRS dated January 10, 1980. This letter presented a resolution adopted at convention that enrollment to practice before Internal Revenue Service be subject to renewal every five years, and that a wall certificate of enrollment be issued to all enrolled agents by the Treasury.

David Smollan's original Membership Certificate issued July 1, 1972. I would like to have the original of the Membership Certificate each time it changed to include in the book. Do you have another style prior to the present certificate.



# ***THE HISTORY OF NAEA 1972-1992***

## **THE YEAR WAS 1972**

The small group that formed NAEA was originally affiliated with a Chicago based organization of about 100 EAs known as NAEFTA (National Association of **Enrolled Federal Tax Accountants**). In California they weren't allowed to use the word **ACCOUNTANT**. Since they were unable to convince the NAEFTA Board to replace the word "accountants" with "agents" they decided to form their own group. David Smollan telephoned George Alger, Andrew Reid, John Sandburg, Dwyane Adema, Don Athinson, John Corbiett to form the first group in 1968, which later became AEA now NAEA.

NAEA, as we know it, began on June 26, 1972, when five dedicated Enrolled Agents met at the office of the first secretary, Pauline Creal, in Hawthorne, California. These five people were J. Norman Lyons, David Smollan, Pauline Creal, Syd Schuldiner, and Len Williams. According to Syd, they elected almost everybody that was present plus Lew Williams from Sunnyvale who was unable to attend.

The original name was Association of Enrolled Agents and was incorporated as a non-profit corporation in the State of California in October 1972. The dues were set at \$15 per year. This fledgling organization was very busy for the first six months. They held a class for the IRS Special Enrollment Exam with 40 people in attendance for the eight week course. They also had a trip to the IRS Service Center with 34 Members who met in Fresno. In addition, they held two practical tax seminars in Sunnyvale and Los Angeles with about 100 attendees. They also managed to get four Association trademark listings in the Yellow Pages.

Syd said one of the first Board meetings was held on a bus while they were traveling from Los Angeles to Fresno to IRS headquarters in Fresno. To his knowledge, that was the only time a Board meeting was held on a bus.

The founders realized the way to help the Association grow was to form Chapters to provide an opportunity for more people to meet on a regular basis. The first two Chapters formed were Los Angeles and the Greater Bay Area of California.

There were 35 Members on the first membership list issued, October 1972, and all of them were from California.

In December 1972, AEA received its letter of exempt status from IRS.

## **THE YEAR WAS 1973**

At the first convention in Las Vegas, Nevada on June 29, 1973, additional chapters were developed in Orange County and San Diego, California, and the states of Arizona, New York, Texas and Florida (Chapters at first functioned as our present State Affiliates). It was at this first convention that Vice President Lee Wurst announced through his research he learned that the Enrolled Agent was in its 90th year. Enrolled Agents were first recognized by an Act of Congress in 1884 which authorized the Secretary of the Treasury to adopt regulations for practicing attorneys and agents. This was known as the Enabling Act. Under the Enabling Act, enrollment was governed by a committee on enrollment and disbarment. At this time there were no guidelines for procedures, just disbarment.

In 1913, the first income tax law became effective with the ratification of the 16th Amendment. The status of the Enrolled Agent, however, was unchanged as the 1884 Enabling Act still prevailed. There was no change until 1941 when the Treasury Department Circular 230 came into being which replaced the Enabling Act. This was the first publication of rules and regulations that governed procedure practice and enrollment.

In 1951, the Congress authorized a change in enrollment of agents, voiding all cards as of March 31, 1952. Those who had held agent cards, then applied for new cards which were renewable every five years. An AEA Member, Reno Edward Bruns, of Lawrence, Kansas, a retired Chief Conference Statistician, was issued Enrollment Card Number 00001. The first enrollment card was issued in 1966. Enrollment cards were permanent — until IRS began requiring education for all Enrolled Agents. Now, cards must be renewed every three years.

Historically, the Enrolled Agent is the oldest known professional in the United States. Although the oldest, unfortunately we have been one of the least known. Since the beginning, one of the objectives of the Association has been to remedy this situation.



After the first convention at Las Vegas, Nevada, in June of 1973, the first Membership Directory was issued. There were 220 names of Members, not only from California, but 37 other states. Not bad for the first year! The first printed Membership Directory after the 1973-74 election contained 269 Members from Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Jersey, New Hampshire, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Tennessee, Texas, Vermont, Washington, West Virginia, and Wisconsin. This new fledgling organization was off to a tremendous start.

### **THE YEAR WAS 1974**

The second convention, held in Colorado Springs, Colorado, was hailed as a success even though only 37 attended. This was about 10 percent of the membership. Members elected to the Board represented six states. Highlight of the convention was guest speaker Peter Medina, Assistant Director, IRS Audit Division, Washington, DC. Yes, the same Pete Medina many of you have met as an instructor at NTPI and who serves as an Honorary Trustee of the NAEA-EF Board. We sometimes hear Members remark about the length of meetings — you haven't seen anything! This convention culminated with a marathon 15-1/2 hour meeting of the assembly, which met as a "committee of the whole" discussing possible Bylaws changes.

### **THE YEAR WAS 1975**

By 1975, and AEA's 3rd Annual Convention in New Orleans, the membership totaled 1,064, which included members from 49 states and the District of Columbia. There were now 14 chapters. For the first time, NAEA's convention hosted an educational program. IRS Director of Practice, Leslie Shapiro made a presentation on "Ethics."

In 1975, the Board raised dues to \$48 and the registration fee of \$18 was prorated on a quarterly basis. The length of a Director's term was extended to two years and another Director position plus a Second Vice president were added to the Board. The price of "What is an EA" brochure was \$10 per hundred and \$75 per 1,000. We haven't increased the price much in 17 years — currently these brochures are only \$12.50 per hundred and \$115 per 1,000.

One of the most important changes made at this convention was Bylaws amendment requiring Members to earn 60 hours of continuing professional education every two years. With the ongoing increase in membership came an awareness of the importance of continuing education programs necessary for our professional organization.

Although there were occasions when Enrolled Agents appeared on radio, television, and, of course, in print, the first paid publicity of Enrolled Agents was probably the series of 30 spot announcements on KPOL in the Los Angeles area in 1976 that cost \$1,040. The advertising was initiated by David Smollan and paid for by the Los Angeles Chapter.

## **THE YEAR WAS 1976**

From the Fourth Annual Convention held in Washington, D.C., a name change emerged: from "Association of Enrolled Agents" to the "National Association of Enrolled Agents". Prior to the convention, the Board recommended and the new Board concurred that the Association should be moved to Washington, D.C. It was felt that future liaison with government officials would be more effective if the offices were located in Washington, D.C. Furthermore, some Board Members felt that the relocation would quench the criticism that the AEA was a "California group." It seems this idea was present almost from the beginning. A Feasibility Committee was formed to study the pros and cons involved in the proposal and to pave the way for a smooth transition. Our logo was changed also to reflect the new name. By this convention, the membership had grown to 1,274.

At the Board Meeting on December 6-7, 1976, due to financial considerations, the Board elected to terminate Dave Smollan, EA, as Executive Director, effective December 15th. This Board also voted to move the National Office to Northern California. While the decision made at the convention was to move NAEA to DC if feasible, a group of Members from Northern and Southern California got an injunction to stop this move. A comment in NAEA's April 1977 newsletter, was made that "This may have saved our charter."

## **THE YEAR WAS 1977**

And another year of traumatic events for the Association. Early in 1977, due to personal reasons, First Vice President Franklin Deininger resigned. This was followed by the resignation of President-elect Dick Jones due to death of his wife. On April 11, 1977, during a telephone conference call, their resignations were accepted and appointments to fill the vacancies were made. Billy J. Wil-

son, EA, moved from Second Vice President to President, Louis Williams was appointed First Vice President, and Ray J. Goettig was appointed acting Second Vice President. Rollen Campbell and Charles Myrick were also appointed as Directors to fill the vacancies. This was first of several adversities this Association would face. However, history has proven, each time the Association comes through stronger and better for the ordeal. Late in 1977, the professional management firm of WW & Associates, in California, was engaged to develop a smoother operation at the National level and to provide more efficient services for the Members.

In 1977, the Fifth Annual Convention was held in Bloomington, Minnesota, in the month of August instead of June.

In October 1977, Syd Schuldiner, EA, was listening to a radio program called Family Law Night on KFWB, a "Call for Action" public service program. After considering that this kind of program could also include Enrolled Agents, and after receiving authority from the Los Angeles Board of Directors, a few telephone calls were made in order to form a committee. They contacted the "Call for Action" Director and were able to get two "Call for Action" radio stations to broadcast announcements to the public inviting them to phone in tax questions to be answered by Enrolled Agents. This effort grew into a program that established answering services in 21 other cities, but only Los Angeles and San Diego were monitored by Enrolled Agents in 1978 and 1979. In 1979, the program name was changed to "Ask the Tax Expert" and George Bauer, EA, was appointed Chairman of Committee. In 1980, Johnny Masters, EA, brought Atlanta, GA into the "Ask the Tax Expert" program.

## THE YEAR WAS 1978

President Wilson's Report from the January-February 1978 issue of the newsletter follows in its entirety. Not only was it applicable then but still is relevant today.

*"What have you done for your association lately? You owe it to yourself to try to make your association grow. The best way is to sign up two Members today. The more Members, the more people you have telling the story of the Enrolled Agents.*

*As an Enrolled Agent, you are the best in the Professional tax field, why not have the largest association? It can be done, but you have to do your part.*

*When you discuss the National Association of Enrolled Agents, do not speak in the third person, you are the association. Speak in the first person.*

*Remember, you only get out of anything what you put in. You can double the membership in your association before the 1978 convention, but only if you get out and work!"*

During August 1-5 the 1978 Convention was held in Atlanta, Georgia. Registrations included 98 Members and 9 spouses, and the convention was rated a tremendous success in every respect. According to Treasurer, Charles Myrick, from our deficit fund balance of \$30,316 on April 30, 1977, we ended July 31, 1978 with a cash fund balance of \$33,604! A considerable amount of credit was given to President Billy J. Wilson for turning this situation around.

Treasurer and Convention Chairman Charles Myrick was given a special thanks for a job well done. Everyone was pleased that the financial condition of NAEA had greatly improved and membership increased by one-third during the previous 12 months.

Actions taken by the Members at convention included a vote to sustain the Executive Board and removed a Member of the Board of Directors. Procedures and rules for the election of officers and directors were changed and clarified. Several Bylaw amendments passed which were recommended by the California Society, including one formalizing the dual membership requirement. At the convention, a resolution was adopted to send written comments on the proposed changes to Treasury Circular 230. These proposals were submitted to Director of Practice, Leslie Shapiro.

In September of that year, Rollen Campbell, EA, gave testimony at the public hearings, in Washington D.C., on the proposed changes to Circular 230. Mr. Campbell assured the Treasury Department that the National Association of Enrolled Agents' Code of Ethics and Rules of Professional Conduct had been modified at the last Board Meeting and were now in conformance with Circular 230 as proposed. The proposed amendments to the Rules and Regulations in Circular 230, were the results of the U.S. Supreme Court decision in "Bates v. State Bar of Arizona", as finalized and published in the Federal Register as law on January 14, 1979. The changes affected, for the most part, Section 10.30 dealing with solicitation. Along with the other changes, for the first time the **National Association of Enrolled Agents was mentioned in Treasury Department Circular 230**. This is one more of the rewards gained by NAEA as the result of the many hours of work by David Smollan, EA, in his quest to procure national recognition for Enrolled Agent and his national organization.

The following State Societies were recognized by the Board on August 4, 1978 as being affiliated with NAEA, California, Ohio, Minnesota and Pennsylvania. At the January Board Meeting Arizona, Colorado, and Florida joined the ranks.

## **THE YEAR WAS 1979**

In California a history-making advocacy was started by Patrica Thompson, EA, and Ellery Simpson, EA, early in 1979. They called upon California's Senator Rodda to sponsor a bill to permit Californians enrolled to practice before IRS to use the letters "E.A." as a title. During the next 16 months Patricia Thompson, EA, toured California Local Chapters making her plea and having the members write to their Assemblymen and State Senators. The bill went to the State Senate and Business Professions Committee on February 14, 1979, the middle of tax season: yet thirty Enrolled Agents responded to the call of Ellery Simpson, EA, and Patricia Thompson, EA, by taking time off to go to Sacramento and attend the hearing. The bill was signed by Governor Brown on April 14, 1979.

Our Eighth Annual Convention in Seattle, Washington. was held at The Edgewater Inn - an Enchanting Harbor Setting. The Edgewater Inn is uniquely situated on Seattle's famous pier 67. Built entirely over the water, this famous resort and business hotel is conveniently located adjacent to the popular Seattle Center and near the heart of downtown Seattle. It was wonderful at night with the big sliding glass windows open, a soft breeze blowing in and watching the ships and ferry boats pass in review. The food was probably the best we've ever had at a convention. At this time we had 2, 026 Members. There were 109 members representing 20 states in attendance at this convention.

It was at this convention that the bylaw amendment requiring dual membership suggested by California Enrolled Agents, was passed. Michigan and Alabama were recognized as incorporated chapters. This brought the number of state chapters to nine. The other seven already recognized chapters were Arizona, California, Colorado, Florida, Minnesota, Ohio, and Pennsylvania.

One of the most memorable events of the convention was the conclusion of one of the tours. The Princess Marguerite Tour ship left from pier 69 (next door to our hotel) for Victoria, Vancouver, Canada and returned that evening. Everyone had a round trip ticket and we were told what time we absolutely must be in line to board the ship for the return trip. However, one important bit of information was left out. Just because you had a ticket didn't mean you would be able to return. It seems that some people go over one day and return a day or

two later. So, even though you are in line, when the ship has reached its capacity you will not be allowed to board. As luck would have it, some of our group were left standing on the Canadian shores, and more important, among that group was our special guest Leslie Shapiro, Director of Practice! When President George Alger discovered that Mr. Shapiro was not allowed to board he tried to convince the Canadian official to make an exception, in fact, he even offered to change places - but the answer was "if you aren't up that gang plank in 30 seconds you will be left here too". Mr. Shapiro was a good sport about the whole affair. He and the other Members left stranded were returned to Seattle by other means of transportation. This event will always be remembered by those of us who were there.

Michigan and Alabama were recognized as NAEA Affiliates, bringing the total to nine.

It was with great regret that the Board accepted the resignation of Lew (Convention) Williams, EA. Lew had conducted well-remembered conventions since the inception of the Association, as Chairman, and assisting future chairmen for the next two years.

## **THE YEAR WAS 1980**

A revised edition of the pamphlet "What is an Enrolled Agent" was offered in January at a cost of \$7.50 per hundred, \$70 per thousand. At this point in time, Enrolled Agents, CPAs and attorneys were very restricted by Circular 230 in the type of advertising they could participate in.

NAEA requested that the IRS provide suitable wall certificates for all Enrolled Agents as evidence that they were individually qualified and licensed by the Treasury Department to represent taxpayers before IRS. NAEA also recommended to the Treasury Department that a five year renewal plan be implemented for Enrolled Agents. Renewed enrollment would be contingent upon the Enrolled Agent meeting the standards and provisions contained in Treasury Circular 230, satisfying the educational requirements, and not having become an attorney or certified public accountant. The purpose of this recommendation was to foster better control of all eligible Enrolled Agents and a more meaningful updated roster.

Our ninth Annual Convention found us in Philadelphia — just a few blocks from the Liberty Bell where 123 Members and spouses gathered to make new friends and renew old friendships.

A change in reporting educational hours was instituted at this convention. The required 30 hours per year remained the same but were to be reported annually instead of bi-annually.

In addition to the business of the Association, there was plenty of time for some fun. A bus load of Members took advantage of the three-hour tour of the IRS Service Center. This tour was very enlightening and enjoyable as it was the first opportunity for many of our Members to tour a service center. An evening trip to Atlanta City for a brief (but long enough to leave some cash) visit to the casinos was another fun event offered.

Ted McCartney, EA, recommended that an "N" be placed in the middle in the of the original AEA logo. After several months of hard work, Rollen Campbell, EA, Chairman of the Legal Committee succeeded by mid-1980 to have the logo registered with Commissioner of Patents and Trademarks.

In November, the Board voted to increase the dues from \$42 to \$62, this was the first increase since 1975. At that time the current records listed 1,829 Members. It was at this meeting that WW & Associates, who had managed NAEA since October 1977, tendered their resignation excising their 60-day clause. However, they did agreed to continue on a month-to-month basis until May 30, 1981. This would allow NAEA time to find a replacement.

By the final quarter of 1980, 250 new Members had joined.

## **THE YEAR WAS 1981**

After the resignation of W. W. Associates, our National Office was moved to Washington, D.C. A contract was signed with Associate Management, Inc. on May 1, 1981. Ronald Watkins, from AMI was appointed as NAEA's Executive Director. Mayor Marion Barry, Jr., proclaimed May 11 as "National Association of Enrolled Agents' Day". Past President Douglas Mitchell tried to convince Congress to authorize a National Enrolled Agents' Day. (Maybe its time to try again!)

It was early during this year we reached the magic number: 2,000 Members.

The July/August 1981 issue of the NAEA newspaper reported that the Internal Revenue Service, in response to requests from NAEA, would issue wall certificates to all EAs.

R. Nelson Dussell, EA, from Arlington, VA. was nominated to serve on the IRS Commissioner's Advisory Committee for 1981-1982. He served as an alternate Member of this body from 1977 to 1979.

Los Angeles Chapter, who started the "Ask the Tax Expert" program several years before, learned a few minutes prior to air time that H & R Block preparers had been invited to participate so they refused to go on. However, the Sacramento Chapter produced and piloted a television and radio commercial. The Enrolled Agents' tax telephone number was aired for answering tax questions on KGNR.

Although there was no chapter in Virginia, Bess Messmer, EA, following the lead of several chapters in California, arranged with WPVA to appear on a weekly program "Ask your Neighbor" to answer tax questions on several occasions. This was an hour show, with call-in questions. The only condition was that she explain what an Enrolled Agent is and give the 800 number for NAEA. The program generated a number of calls to the National office. She was the first to go on a live one hour radio program answering tax questions and was invited back several times during the next two years.

In August 1981, over 300 people, including 191 Members gathered in Anaheim, California for the Mickey Mouse Convention. Ronald Watkins from Association Management, Inc. was introduced as the new Executive Director of NAEA. Several items of new business had been approved at the pre-convention Board Meeting, including the installation of an 800 Watts line at NAEA Headquarters, the development of a new NAEA brochure stressing the duties and responsibilities of an Enrolled Agent and qualifications of the guidelines for the continuing professional education program.

The newest State Society of Texas was welcomed, bringing the number of State Affiliates to 10. In addition to the business of the Association there were plenty of opportunities for attendees to visit Disneyland and other nearby attractions.

## **THE YEAR WAS 1982**

The February issue of Money Magazine had an article concerning Enrolled Agents and NAEA: a start that has increased in subsequent years in garnering recognition in other national publications. Our first paid ad in a national magazine was placed in Money Magazine during tax season 1982.



The first State Income Tax Call Directory was suggested by Larry Liptscher, EA, and published in the January/February 1982 issue of "The Enrolled Agent" as a service to our Members. This service has continued ever since and now has one or more Members listed in all 50 states who are willing to help other Members.

David Silverman, EA, a Member of the New York State Society was appointed by Commissioner Roscoe Egger, Jr. to serve on the 1982 Commissioner's Advisory Group.

"The Big Apple" was the center of activities for NAEA's Tenth Annual Convention. The first NAEA Lapel Pin was introduced at the convention and each attendee received a complimentary pin. They were met with much enthusiasm.

One of many new programs established at the convention was the appointment of a liaison representative to serve as an additional avenue of communication between the Board of Directors and all state chapters. Originally proposed by CaSEA, the liaison representative would be available to all states to voice specific issues and needs to be brought before the Board. Bess Messmer, EA, was the Board's appointee to serve as liaison representative, with Patricia Burton, EA, assisting. This committee is still being utilized and fortunately has evolved into a committee with an entirely wider purpose.

A highlight of the convention was when Rollen Campbell, EA, presented President Carl Storm with the registered trademark for the NAEA logo. This culminated several years of continuing effort on the part of Rollen to get the trademark registered.

It was in June 1982 that the Office of Director of Practice was transferred to the Internal Revenue Service. The Florida Society of Enrolled Agents was officially accepted by the Board as an Affiliate.

It was in 1982 that CaSEA started Education Month, with one day seminars in 12 locations plus the first "Super Seminar" at Lake Tahoe.

The March/April issue of NAEA's newsletter reported that the wall certificates being issued to EAs had been delayed due to a printing problem. The certificates would be issued in the next 2 to 3 months.

## **THE YEAR WAS 1983**

The Massachusetts Society of Enrolled Agents was welcomed as an Affiliate at the January Board Meeting. NAEA's litigation with NAEFTA received positive results with no restriction on the use of the name National Association of Enrolled Agents.

NAEA continued to increase benefits available by offering E & O insurance early in 1983. This was the year NAEA introduced Education Month with seminars in Atlanta, Chicago, Dallas, Seattle, and Boston. This concept was based on the successful outcome of an Education Month program sponsored by the California Society of Enrolled Agents.

Bryan Gates suggestion of a quarterly publication was approved at the June Board Meeting. The concept, which is still being followed, was for a professional publication containing technical articles of interest to the tax professionals-Enrolled Agents.

The convention was held at the Riviera Hotel in Las Vegas Nevada. This was our best attended convention not only was it larger than previous conventions, but it still holds the record for the largest attendance — a record 488 attendees including spouse and guests. A letter from President Ronald Reagan was read with best wishes for a successful convention and offered congratulations on the 99th Anniversary of Enrolled Agents.

For the first time it was determined that if a Member had not reported their 30 hours of CPE they would not be eligible to vote at the convention in Las Vegas.

A special presentation of the inaugural issue (Summer 1982) of the EA Journal, was presented by Bryan Gates, EA. He explained how the magazine was put together. Bryan asked that everyone salute Lois Brand, the editor, and the 15 authors who made it all possible.

A Member Emeritus category was established: anyone who was retired as described by Circular 230 and had been a Member for five years or more were eligible. A Member Emeritus continues to enjoy all the privileges and benefits of membership but doesn't have to fulfill the CPE requirements and the dues are a reduced amount. The first three Members to avail themselves of the new category Member Emeritus were: Rollen F. Campbell, EA, Francis S. Jackson, EA, and Susan L. Roy, EA.

For the first time at an NAEA convention, the Workshop concept was used. It was announced that we had 2,828 active Members at this time.

## **THE YEAR WAS 1984**

At the January Board Meeting a decision was made to leave AMI, the association management firm. A full time Executive Director would be hired and NAEA would have its own office. After the Board interviewed the candidates and voted on their choices, the Executive Committee was empowered to act on the Board's behalf. On January 7th, the morning after the Board Meeting, AMI's Board voted to exercise its 90-day termination clause, effectively ending the contract as of April 7, 1984. The Executive Committee had to proceed immediately to complete negotiations with the prospective candidates. After further interviews and negotiations Larry Fink was hired in April 1984. His first assignment was to locate an office, in May NAEA moved into its own headquarters office.

The January Board Meeting discussed a letter that had been received from the Ohio Society of Enrolled Agents in December of 1983 stating their grievances and reasons why they were withdrawing their affiliation with NAEA.

NAEA was advised that the National Association of Enrolled Federal Tax Accountants were disputing NAEA's efforts to copyright the name of the National Association of Enrolled Agents. A decision was made to file a report with the U.S. Patent Office to protect the name.

The Virginia Society of Enrolled Agents was officially accepted as an NAEA Affiliate in January 1984. The organizational meeting had been held on November 17, 1983 with 12 in attendance. Within 50 days of that meeting Virginia had its first Board Meeting, approved the initial set of Bylaws, received its Articles of Incorporation and completed all the necessary papers required by NAEA. When the first mailing was issued there were 25 NAEA Members living in Virginia, just 11 months later VaSEA's membership increased to 60 — an increase of 140%.

A motion before the Board to raise the NAEA dues from \$62 to \$72 effective with dues July 1, 1984, passed.

On January 25th President Douglas Mitchell resigned. This necessitated a number of changes on the Board. A mail ballot of the Board was conducted to confirm Larry Liptscher, EA, as President, Jack Sells, EA, as First Vice President and Patricia Burton, EA, as Second Vice President.

The 12th Annual Convention was held in Orlando, Florida. Bryan Gates, EA, did an excellent job of providing a gala anniversary celebration at the Contemporary Hotel in Disney World Epcot Center. This was the 100th anniversary of the establishment of EAs.

This convention presented a very serious problem when we learned from the new Executive Director, Larry Fink, that we were on the brink of financial extinction. He reported that NAEA had a deficit of \$73,000. The Board had some serious decisions to make if we were to survive as an Association. As a step toward rebuilding a "bare bones" budget was adopted.

In October, the Board voted to have a certified outside audit for fiscal year 1984-85 and publish the results to the membership. Ohio had requested that another meeting with NAEA regarding reaffiliation. The Board voted to send Wayne Thompson, EA, with Larry Fink to meet with the Ohio Board again. A motion passed recognizing the obligation to the prior Board regarding non-reimbursed travel and expense with the intent to pay as promptly as possible with no interest paid on this debt. Larry Fink reported that the present cash position would pay off outside creditors in the amount of \$20,000 and cover operating expenses. All Board Members and committee chairman were trying to trim the budget so the Association could again be financially sound.

## **THE YEAR WAS 1985**

At the January Board Meeting it was reported that the membership had grown to 3839. The Board voted to raise the initiation fee from \$18 to \$28, Eighteen dollars would still go to the State Affiliates with NAEA retaining \$10.

The Board approved Membership Chairman Messmer's request to honor the top 20 EA Exam candidates each year by sending them a plaque and a letter of congratulations from NAEA. NAEA also would obtain the names of the successful candidates as soon as possible to automatically do two promotions, six weeks apart, encouraging these new EAs to join NAEA.

The Annual Convention was held in Maui, Hawaii. This was not only the first time NAEA held a convention outside the continental United States, but a number of other "firsts" happened as well. It gave a lot of the Members their first chance to visit the beautiful state of Hawaii. Henry "Bud" Kline, EA, from Hawaii, helped make this a great convention. The scenery alone was worth the trip, and the sunsets were indescribable. NAEA's delegation to the island included 209 Members and an additional 160 guests and spouses.

The reports for this convention were a big improvement over the previous year. Our membership was now 4,999 (out of 25,000 total EAs) and we had 24 State Affiliates. Our own data processing system was being installed thanks to Director Wayne Thompson's generosity. The membership drive begun earlier that year was very successful, and by convention we had raised over \$12,000 in Member contributions. The response to this drive showed that many of our Members had faith in NAEA and were willing to support any legitimate effort to improve the organization. This money was used to conduct a membership drive directed at all EAs on the Director of Practice (DOP) list.

A "first" for NAEA occurred when Pat Burton, EA, was elected President. She became the first woman president of NAEA.

Director of Practice Leslie Shapiro provided attendees with a "scoop" when he announced the revised Circular 230 would contain a reference to the use of the EA designation. Leah Herzberg, EA, received thanks for her efforts in effecting this change.

Our current membership certificate was introduced for the first time. Our previous certificates had all been "8 x 10" and on a much lesser quality paper. The new certificate was well received by attendees.

A "Founders Award" was established to honor the founders of NAEA. It was to be presented to Members nominated by their peers and selected by ballot for exceptional service above and beyond the call of duty to the organization. The first Founders Awards were presented at the convention banquet to James Hopkins, EA, and Bess Messmer, EA.

A special plaque was presented to the 11 founders in recognition of their vision and as a thank you for their efforts in founding the organization.

In October the NAEA Board voted to approve the proposal of Bryan Gates', EA, to start the National Tax Practice Institute. Bryan had submitted the idea of NTPI two years earlier. Since one of the distinctions that set EAs apart from other tax practitioners is their federally granted ability to represent taxpayers before IRS, Bryan's idea was to have a series of courses geared to teaching representation to our Members in the format of a three year course. The affiliate from the Silver State of Nevada was accepted.

The EAlert was launched in December 1985 bringing our number of publications to three. The other two publications were our newsletter, "The Enrolled Agent" and the EA Journal,

## **THE YEAR WAS 1986**

The general public was beginning to learn more about EAs through various articles in national publications such as Money Magazine, Sylvia Porter, and others. During tax season over 2,000 calls were received on the 800 number requesting names of EAs.

The first session of NTPI was launched in June at George Mason University in Washington, DC. There were 225 Members who had the vision and trust to send in a non-refundable deposit of \$35. The program was over subscribed by mid-February with just one mailing to the Members. The decision was made to have two sessions at George Mason so that no one would be disappointed. Due to the success of the program, the Board established NTPI as a three year course as Bryan had originally envisioned. This launched our exclusive and successful program.

Things were looking up for NAEA. We had grown to the extent that we needed more office space and staff. By the May Board meeting we had moved from our 470 square foot office to a 1,700 square foot office. The Wisconsin Society of Enrolled Agents were accepted as an official Affiliate of NAEA. The Board voted to have plaques presented each year to out-going Board Members in appreciation of their service to NAEA.

It was determined that another attempt would be made to have the Ohio Society of Enrolled Agents re-affiliate with NAEA. In June, President Burton, Director Howard Sobelman, and Executive Vice President Larry Fink went to Ohio to meet with their Board. After the meeting they thought that Ohio would re-affiliate within the next year; however, that didn't occur.

Boston was the home of the convention in this year. News at this convention was much better as President Burton reported we had gone from a \$73,000 deficit 2 years before to a fund balance of \$43,954. Pat Burton, EA, was re-elected president.

A little excitement was added to our convention courtesy of the hotel. The concrete canopy over the entrance collapsed! This knocked out the kitchen facilities for a couple of hours. Some of the Members were not aware this had even happened until they saw it on the TV new that evening.

Chapter Charters certificates were presented to the State Societies that had returned the signed charter agreement.

Patricia Burton, EA, Bryan Gates, EA and Leah Herzberg, EA were presented the "Founders Award" plaque, by Bess Messmer, EA Chairman of the Awards Committee.

At the September Board Meeting the National Association of Enrolled Agents' Syd Schuldiner Annual Scholarship Award was established. In the December Board Meeting the Board voted to establish the Education Foundation with NAEA Board Members serving also as the Board for NAEA-EF. This action was taken until it could be voted and ratified at convention.

Claudia Hill, EA, was NAEA's first nominee selected to serve on the Commissioner's Advisory Group, although two NAEA Members had served on this prestigious group previously. She was followed by Marjorie Joder, EA, Pat Burton, EA, (who was the first NAEA Member to serve for two years) and Jim Forrester, EA. (Jim is currently serving his second year on the group this year.)

## THE YEAR WAS 1987

The EVP's report for the May Board Meeting contained some good news. We had resolved almost all of the problems that had plagued us over the past three years. At the end of March, 1987, our income for the prior nine months was \$655,185 with expenses at \$489,995. Larry informed the Board that Phyllis Borghese, formerly with NSPA, might be willing to accept a position with NAEA as Government Relations Director. A number of the Board Members who were familiar with Phyllis felt that her experience and knowledge would be beneficial to NAEA. The EVP was directed to talk to Phyllis about accepting a position with us. Phyllis subsequently accepted the position and is still with NAEA today.

The Oregon Society of Enrolled Agents was accepted subject to receipt of their articles of incorporation and approved Bylaws.

Our 15th Annual Convention was held in Phoenix, Arizona. After extended discussion, the convention assembly ratified the establishment of the National Association of Enrolled Agents Education Foundation (NAEA-EF).

Syd Schuldiner, EA, NAEA's first president was the recipient of NAEA's prestigious Founders Award.

A motion was passed that the Annual Convention would be held only during the months of July, August, or September.

At the September Board meeting Larry Fink was directed to lease an additional 1200 square feet of floor space that became available next door to our office. This additional space was needed to accommodate our growth.

Pennsylvania was accepted as an Affiliate. Not only had they organized the State Affiliate but three Local Chapters at the same time. The Board decided we would accept payment for membership or other services by MasterCard or VISA. The policy was re-established to provide all new Affiliates \$300 seed money which was to come out of the Membership budget. A motion was passed to secure legal counsel on retainer. The Education Committee was authorized to conduct a two day seminar in December immediately following the December Board meeting at the Hyatt Hotel in Bethesda, MD.

At the December Board meeting, New Jersey was accepted an Affiliate of NAEA. Two procedural changes for future conventions were passed; no election campaign activities could be conducted at state booths, and children under 10 years of age could not attend the convention banquet. All NAEA candidates would be announced in "Call to Convention." NAEA would conduct an annual audit of CPE hours by random selection. Dues would be increase \$10 as of July 1, 1988, making the National dues \$100.

## **THE YEAR WAS 1988**

CaSEA's award-winning PIES (Problem Identification for Early Solution) which started this year proved to be very successful. The program was sit-up so that a panel of EAs in the state would contact their executive office about issues arising during the tax season. These issues were then forwarded to IRS and California Tax Authorities..

At the May Board meeting it was decided that all of the education programs would be transferred to the NAEA-EF. NAEA would still have an Education Committee responsible for the reporting and auditing of CPE hours.

At the May Board Meeting a motion passed enabling the Vice President to remove a Committee Chairman who was not able or suited for the position.

The Tennessee Society of Enrolled Agents was accepted as our 28th official Affiliate at the August 21st Board meeting.

The Annual Convention was "A Capital Affair", held in Washington, D.C.



The Founders Award went to Past President Ray Goettig. Ray was unable to attend the convention and the award was accepted for him by Mike Bublitz, EA. President Messmer was invited to attend the Minnesota Convention later that year to make the official presentation.

At the October meeting the Board voted to accept advertising in the membership directory. Approval was also given to begin a membership survey to be conducted in April by a professional firm. The professional membership survey would begin in April 1989. The responsibility for interviewing and hiring a firm to conduct this survey was delegated to the National Office.

A motion to provide a new service of furnishing State Tax Forms was passed. However, no further action has been taken on this service. A motion establishing a building fund was passed.

## **THE YEAR WAS 1989**

The national survey mailed to all Members was contained within the July EA-alert.

Our present "Logo" was approved in 1989 and a new pin was designed displaying the new logo.

The convention was held in Denver, CO, where 264 qualified Members registered at the convention. Total attendance including guests and spouses was over 400.

David Silverman, EA, was this year's recipient of the Founders Award. David was unable to attend the convention and the award was accepted for him by Mary McGuire, EA.

The President's Roundtable was reintroduced at this convention and proved to be a very popular workshop. The State Presidents voted to make it an annual convention workshop.

The assembly as a whole reviewed and corrected the "Rules of Professional Conduct" as presented by Chairman Nancy Nesbitt. After discussion, a motion to adopt the "Rules of Professional Conduct" with corrections as noted was passed. A motion unanimously passed to let the record reflect the adopted "Code of Ethics" and Rules of Professional Conduct" be dedicated to the memory of Vince Riolo, EA, (CA).

At the Post Convention Board Meeting in August, a motion passed to approve the letter of surrender of TAEA's Charter and to reissue a new Charter to TxSEA if the merger of the two Texas groups became effective. President Joder read the attorney's letter that answered the question: could a newly elected Board assume office without being installed? The answer was yes; they would become de facto officers, and their actions would bind the Association although lacking the formality of an installation.

President Joder commended Second Vice President Mona Dawn Edwards on her excellent job in conducting the one-day retreat held prior to the October Board meeting. This session was valuable in generating ideas and priorities for the Board and National Office.

Past President Messmer reported that she and Executive Vice President Fink had attended the TEAS Convention in September. TEAS voted to merge with the Texas Association of Enrolled Agents and become the NAEA Affiliate, which would be known as the "Texas Society of Enrolled Agents".

On October 7th the total membership was 6,300. A motion passed that NAEA have a voluntary contribution drive soliciting donations of various amount levels earmarked for "Government Relations", "Public Relations," or "undesignated" with suitable gifts for the various amounts of donations. Immediate Past President Messmer pledged the first \$100 contribution.

President Joder suggested that the Issues Task Force study Director Rosenthal's proposal regarding registration/licensing of tax return preparers not presently supervised by the Director of Practice. She ruled that the Issues Task Force should coordinate their study with the CAG of which Past President Burton was a participant.

At the December Board Meeting Phyllis Borghese reported that the IRS Commissioner's Advisory Group had changed so that members would now serve a two year term. The Commissioner had appointed Past President Pat Burton to serve another year.

A report was given by Georgia Patrick, EVP of The Communicators, who had conducted our first professional survey. The highlights of her report were: Members want both National and the Affiliates to work together in providing Member services and responding to Member concerns. The two most important Member concerns were keeping up with the changes in the tax laws/rulings and public awareness of Enrolled Agents. Continuing Education was the most important professional Association activity.

The Board passed a motion that "new Members joining NAEA during the months of May and June shall have an initial expiration date of July 1 of the year following the date joining."

The membership printout on of December 8th listed 6,531 Members. The Legal and Legislative Fund was established with a specified amount from dues to be recommended by the Budget Committee. The funds were to be used for financial legal assistance to aid various State Affiliates, or individual Member EAs, at the discretion of NAEA's Board.

A motion passed authorizing that, beginning in 1993, NAEA's Annual Conventions would be held every other year in Las Vegas.

In order to avoid confusion, in cases where several states have the same acronyms, the following motion was passed: State Affiliates when abbreviating their name use nationally accepted "State abbreviation before SEA (Society of Enrolled Agents)". This is a recommendation to the State Affiliates.

Membership dues were increased to \$130 per year effective July 1, 1990.

## **THE YEAR WAS 1990**

To help keep the Affiliates informed about "what's happening at NAEA", Pat Schmick, EA, Chairman of Affiliate Growth Committee, initiated an Affiliate Letter to all state and chapter presidents. Numerous positive comments have been received in response to her monthly newsletter. The Member-Get-A-Member campaign proved to be a very successful membership drive. North Carolina and Oklahoma were accepted as official Affiliates of NAEA. The policy of sending an acknowledgement card within 48 hours of receiving a membership application was re-instituted.

The May Board meeting was held in Las Vegas, Nevada. The meeting started with a moment of silent in remembrance of past Treasurer Richard Peck who died in January while representing NAEA at an Education Foundation Board Meeting.

Since NAEA is incorporated in California, the law requires organizations with more than 5,000 Members to cut-off nominations not more than 120 days before the annual meeting and not less than 60 days. A motion was passed that the cutoff date for nomination declarations be 80 days prior to convention. President Joder directed that all potential candidates be informed that the EA-ert would publish their statements, not to exceed 250 words.

The following motion passed: "Resolved that the NAEA Board of Directors agree to provide future assistance to the Internal Revenue Service, Office of Director of Practice, in developing a new testing approach to be utilized in subsequent IRS Special Enrollment Examinations.

A motion passed authorizing NAEA to send representatives to the June 7 ACA Meeting in Alexandria, VA, to gather notes and report back to the Board. President Joder asked Director Sandy Rosenthal and EVP Fink to attend the ACA Meeting.

The Board passed the motion that NAEA create a task force to study registration of unenrolled tax preparers to bring a position to NAEA's Board.

A motion passed accepting as NAEA's new logo the "capitol" pin design with the EA in center as our official symbol.

The North Carolina Society of Enrolled Agents was accepted as an Affiliate of NAEA at the Board meeting on August 24th. Immediate Past President Messmer's motion to reduce Member Emeritus dues to 25 percent of Regular dues passed.

First Vice President Sobelman's motion, to transfer the Charter of the Texas Association of Enrolled Agents to the Texas Society of Enrolled Agents passed.

Our 18th Annual Convention was held in Chicago with 220 registered Members. Fifty-six were first timers. At this time NAEA had 7,362 Members, 53 Local Chapters and 31 State Affiliates. In addition to representing Members in all 50 states, we have Members from France, Guam, the Netherlands, Norway, Ontario, Singapore, and Virgin Islands.

Barry Cohn, EA, introduced the following motion: "I move that the President appoint a select committee to examine and evaluate the benefits (both fiscal and non-fiscal) to the Association and its Members of the relationship between the Association and the Education Foundation." I would ask you to charge the committee to report to the Association and its Members no later than July 1, 1991, and that time be allocated on the agenda of the first general business session at the 1991 NAEA Convention for discussion of the committee report.

A vote of 59 was required for the motion to pass. Although the motion failed President Sobelman said he would appoint a committee to follow the sentiments of the assembly.

A motion was passed that NAEA suggest to IRS that the CPE required by Treasury Circular 230 be increased to 30 hours per year.

Rollen Campbell, EA, Member Emeritus, was this year's recipient of the "highest honor that could be given to an individual member", the Founders Award.

At the November Board meeting, Director Rosenthal submitted a motion proposing a program for regulation of tax preparers to be submitted to the Director of Practice. The program would require mandatory registration of tax preparers other than EAs, CPAs or attorneys. The program would require completion of a basic education program, an examination, and CPE. The motion passed with the amendment by Past President Joder that the written proposal will be developed, approved and presented by the Government Relations Committee with the next 30 days.

The Board felt that NAEA should continue to monitor/participate in the College of Financial Planning's creation of a registered tax preparer program. The Board, however, is not endorsing this plan at this time.

## **THE YEAR WAS 1991**

Debbie Vieder, Membership Director and Bess Messmer, EA, Membership Coordinator completed and mail the first Affiliate State President's Handbook to all Affiliate Presidents early in January.

At the Board meeting on May 18th, Executive Vice President Larry Fink's resignation was accepted with all related duties suspended immediately. Debbie Vieder who served as Director of Membership, Public Information, Publications and Convention until that time, very graciously agreed to accept the duties of Acting Executive Director.

President Sobelman announced he had appointed Nancy Ott, EA, to replace Larry Liptscher, EA, who resigned, as Chairman of the Education Foundation Review Committee.

A motion passed that NAEA would conduct its 1994 Annual Convention in Williamsburg, VA. Another motion passed that the Convention Committee seriously study the possibility of holding all future conventions in tourist/resort type areas.

A motion passed that the Awards Committee's SOP be changed to transfer the responsibility for counting the ballots for the NAEA Founders Award to the National Office.

The Board passed a motion approving adoption of the revised SOP for Associate Status Category. Principally, it allowed attorneys and CPAs (who are governed by Circular 230 to join as Associates, the initiation fees and dues would be the same as for Regular Members. They would not be required to report CPE hours to NAEA, as they meet the requirements of their profession, and will not be permitted to vote or hold office.

A motion passed that no ads advertising non-affiliate seminars would be accepted for publication in the EAlert or the Journal . Also, that the charge for Affiliate advertising in the EAlert would be at NAEA's cost.

Our 19th Annual Convention held in Houston, TX was rated by attendees as one of the best NAEA conventions they attended. Some of the credit goes to Convention Director Debbie Vieder, for her excellent planning of all of the details necessary to have a smooth running convention.

The attendees enjoyed the two sessions with special guests IRS Commissioner Goldberg and Les Shapiro, Director of Practice. The only complaints were that they should have lasted two hours each, rather than one hour.

This convention will also remain a landmark for two other reasons: no election ballots needed to be counted. The only candidate running from the floor withdrew. Instead of time being spent on speeches, we had plenty of time to enjoy the Legal Defense Auction. Steve Rodgers, EA, had proposed that we have an auction to raise money for the Legal Defense Fund. Thanks to a lot of time and hard work on Steve's part, getting donations and running the auction, it was a tremendous success. Everyone had a great time and over \$40,000 was raised. It also gave the Affiliates an opportunity to buy the services of some great speakers at affordable prices.

The Western Bar-B-Que on Friday night was a welcome change from the usual cocktail party and a resounding success. The food was excellent, according to, among many others, First Vice President Larry Spector. President Howard Sobelman and Director of Practice Les Shapiro will verify that the music was very conducive to dancing.

The boat cruise planned by the Host Chapter was enjoyed by many convention attendees, even if they did need toothpicks the next day to hold their eyes open! (They didn't get back to the hotel till around 4:00 am.)

The following special awards were presented at the banquet: one to Commissioner Goldberg recognizing his commitment to involving the practitioner community as spokesmen for the taxpayers in his efforts to modernize and build a responsive tax system; one to Director of Practice, Les Shapiro, acknowledging his long-term commitment to achieving a fair and responsible system of practitioner oversight, and most especially thanking him for his continuing recognition of the Enrolled Agents as an equal and important component of the practitioner community. A Distinguished Service Award was presented to Mark Olander, EA, for his numerous hours of volunteer work in designing the computer program now in operation at the National Office.

On the evening of the Presidential Banquet Immediate Past President Joder joined the ranks of the recipients of the "Founders Award".

President Sobelman appointed a Search Committee consisting of Past President Joder, Past President Messmer, NAEA-EF Chairman Joe Lane, Second Vice President Hardy, Treasurer Robishaw, Past President Howard Sobelman. First Vice President Spector was appointed Chairman. There was not sufficient time for the committee to take action prior to the election, therefore the first meeting was held August 22, 1992. Larry Spector, EA, appointed Barney Hardy, EA, as Chairman and Bess Messmer, EA, Secretary.

Ads were placed and the incoming flow of applications began. Chairman Hardy acknowledged all applications, and in some instances, had to request additional information. At first the applications were faxed to the committee for them to review and score. Soon the applications were arriving in stacks of 15 to 20 per day, so they were copied and sent to the committee. A total of 94 applications were received. The entire committee spent a considerable amount of time reviewing and scoring the applications, Chairman Hardy deserves a special "Thanks" for all of the additional time and work he put in to coordinate the process. A scoring system had been developed by Chairman Hardy to use as a process of elimination. After several eliminations the field was narrowed to eight people to interview.

The interview process took place October 29-31, 1991, prior to the November Board Meeting. A report for the Board was drafted by Chairman Hardy and reviewed by the entire committee. The committee recommended that the Board accept their recommendation of Joseph Davis as the new EVP and not interview the other two possible candidates.

After discussion, the Board agreed to interview Mr. Davis first and see if they wanted to accept him rather than interviewing the other two candidates. After the Board interviewed Mr. Davis they voted to hire him as the new Executive Vice President.

At the November Board meeting, South Carolina was accepted as an NAEA Affiliate. As stated above, Mr. Joseph Davis was hired as the new EVP. Due to financial reasons, the Board voted to eliminate the position of Director of Program Services. A motion passed that, if possible, when an Executive Session is called, both NAEA and NAEA-EF Boards would be present. A motion passed that successful Special Enrollment Examination candidates who join NAEA as Provisional Members between January 1 and June 30, upon receipt of their enrollment number, shall have their expiration dates extended until June 30 of the following year .

## **THE YEAR WAS 1992**

The May Board meeting was held in Las Vegas immediately preceding CaSEA's Super Seminar. The Board voted that NAEA Bylaws Committee be directed to remove the requirement that CPE reporting done be in conjunction with the annual dues payment. It was further moved that the procedures for approval of disbursements from the Legal Defense Fund Committee would require written requests to be submitted to the Legal Defense Fund Committee for review. The request would then be forwarded, along with a recommendation, to the Board of Directors or Executive Committee for a final decision.

A motion passed providing that the 1992-93 Membership Directory be prepared to go to the printer on September 1, 1992. This directory will include photos of both the 1991-1992 and 1992-1993 Board of Directors and 1991 and 1992 Founders Award winners. Members who have not yet renewed 1992-1993 dues will not be removed from the directory and the Directory will be mailed to all Members.

A motion passed enabling State Affiliates to have the authority upon mutual consent of the two states, to allow Members in a geographical area (state) to join the adjoining State Affiliate without being a Member of their "home state".

The Maryland/DC Society of Enrolled Agents was accepted as NAEA's State Affiliate. A motion passed that the Executive Committee be given authority to approve the acceptance of the state of Iowa as an affiliate upon receipt and approval of the necessary documents.



An extensive discussion ensued regarding the administration of NAEA-EF with Members of both Boards (NAEA and NAEA-EF) participating. It was the consensus that the administrative activities of NAEA-EF should be consolidated with NAEA's structure. A committee was appointed to develop the necessary Bylaws changes.

At the end of the Board meeting, Nominating Committee Chairman Fred Stine presented the committee's slate of nominees for the 1992-1993 NAEA Officers, NAEA Directors, and NAEA-EF Trustees.

## ***PRESIDENT***

1972/73	Syd Schuldiner, EA
1973/74	David Smollan, EA
1974/75	Leonard Williams, EA
1975/76	Lee Wurst, EA (deceased)
1976	Dick Jones, EA
1976/77	Billy Joe Wilson, EA
1977/78	Billy Joe Wilson, EA
1978/79	George Alger, EA
1979/80	Ray Goettig, EA
1980/81	James Hopkins, EA
1981/82	Carl Storm, EA
1982/83	George Bauer, EA (deceased)
1983/84	Douglas Mitchell, EA
1984/85	Larry Liptscher, EA
1985/86	Patricia Burton, EA
1986/87	Patricia Burton, EA
1987/88	Nancy Nesbitt, EA
1988/89	Bess Messmer, EA
1989/90	Marjorie Joder, EA
1990/91	Howard J. Sobelman, EA
1991/92	Laurence O. Spector, EA

## ***FIRST VICE PRESIDENT***

1972/73	Leo Lyons, EA
1973/74	Leonard Williams, EA
1974/75	Lee Wurst, EA (deceased)
1975/76	Franklyn Deininger, EA
1976/77	Dick Jones, EA
1977/78	George Alger, EA
1978/79	Ray J. Goettig, EA
1979/80	James A. Hopkins, EA
1980/81	Rollen F. Campbell, EA
1981/82	George Bauer, EA (deceased)
1982/83	Douglas Mitchell, EA
1983/84	Larry Liptscher, EA
1984/85	Patricia Burton, EA
1985/86	Nancy Nesbitt, EA
1986/87	Bess B. Messmer, EA
1987/88	Marjorie J. Joder, EA
1988/89	Laurence O. Spector, EA
1989/90	Howard Sobelman, EA
1990/91	Laurence O. Spector, EA
1991/92	Barney Hardy, Jr., EA

## ***SECOND VICE PRESIDENT***

(No second Vice President prior to 1975)

1975/76	Franklyn Deininger, EA
1976/77	Billy J. Wilson, EA
1977/78	James A. Hopkins, EA
1978/79	James A. Hopkins, EA
1979/80	Rollen Campbell, EA
1980/81	Carl G. Storm, EA
1981/82	Douglas Mitchell, EA
1982/83	Annette Sietman, EA
1983/84	Jack R. Sells, EA
1984/85	Nancy L. Nesbitt, EA
1985/86	Leah K. Herzberg, EA
1986/87	Leah K. Herzberg, EA
1987/88	Marjorie J. Joder, EA
1988/89	Laurence O. Spector, EA
1989/90	Mona Dawn Edwards, EA
1990/91	Barney Hardy, Jr. EA
1991/92	Jack Robishaw, EA

## *TREASURER*

1972/73	Pauline Creal, EA
1973/74	Ray J. Goettig, EA
1974/75	Ray Goettig, EA
1975/76	Murray Hearn, EA
1976/77	Sharon Kreider, EA
1977/78	Charles N. Myrick, EA
1978/79	Franklin D. Lehman, EA (deceased)
1979/80	Franklin D. Lehman, EA (deceased)
1980/81	Franklin D. Lehman, EA (deceased)
1981/82	Bess Messmer, EA
1982/83	Larry Liptscher, EA
1983/84	Laurence O. Spector, EA
1984/85	John Inman, EA
1985/86	Marjorie Joder, EA
1986/87	Marjorie Joder, EA
1987/88	Peter Hukki, EA
1988/89	Peter Hukki, EA
1989/90	Richard Peck, EA (deceased)
1990/91	Jack Robishaw, EA
1991/92	Steven E. Rodgers, EA

## *SECRETARY*

1972/73	Pauline Creal, EA
1973/74	H. Thomas Smith, EA
1974/75	Kenneth E. Drake, EA
1975/76	Ralph McConnell, EA
1976/77	Madelon G. Hughes, EA
1977/78	Madelon G. Hughes, EA
1978/79	Noelle Allen, EA
1979/80	Annette Sietman, EA
1980/81	Margery Lee, EA
1981/82	Margaret Davison, EA
1982/83	Bess Messmer, EA
1983/84	Bess Messmer, EA
1984/85	Marjorie Joder, EA
1985/86	James Forrester, EA
1986/87	Pamela Lambert, EA
1987/88	A. G. "Jim" Reames, EA
1988/89	Hayden Wisdom, EA
1989/90	Steven E. Rodgers, EA
1990/91	Jeffrey A. Adelstone, EA
1991/92	Sanford Rosenthal, EA

## ***DIRECTORS***

- 1972/73 Don Atkinson, George Alger, Sid Magill, James Malcolm, Paul Minoris, Steve Meyers, & David Smollan
- 1973/74 James W. Braghetta, Kenneth E. Drake, William F. Fulcher, J. Norman Lyons, Frances F. Offret, & Andrew L. Perro
- 1974/75 Mildred Cassai, Caleb Davis, Franklyn Deininger, James Hopkins, Richard Jones, & Frances Offret
- 1975/76 Louis Williams, George Severance, Jerome Urfrig, Billy Wilson, & James Hopkins
- 1976/77 Lee Wurst, George Alger, Ray Goettig, James Hopkins, Ronald Kelly, Michael Martin, George Severance, & Louis Williams
- 1977/78 Sharon Kreider, James Hopkins, Louis Williams, Michael Maroon, H. Thomas Smith, & Patricia Naud
- 1978/79 Joe Bell, Rollen Campbell, Michael Martin, Johnny Masters, Patricia Naud, H. Thomas Smith, & Carl Storm
- 1979/80 Laurence Spector, Mildred Cassai, Carl Storm, Madelon Hughes, Johnny Masters, Joe Bell, & Louis Williams
- 1980/81 Laurence Spector, Madelon Hughes, Del Bass, Douglas Mitchell, Harvey Skoog, Larry Liptscher, & Annette Sietman
- 1981/82 Del Bass, Laurence Spector, Harland Smith, Jack Sells, Annette Sietman, Larry Liptscher, & Ralph Fickenscher

- 1982/83 Del Bass, Laurence Spector, Harland Smith, Pat Burton, David Silverman, Bryan Gates, Jack Sells
- 1983/84 Patricia Burton, Bryan Gates, David Silverman, Del Bass, Mildred Cassai, Leah Herzberg, & James Ong
- 1984/85 Bess Messmer, Mildred Cassai, Peter Hukki, James Forrester, Leah Herzberg, James Ong, Karen Seymour, & Wayne Thompson
- 1985/86 Bess Messmer, Pamela Lambert, Peter Hukki, Karen Seymour, Howard Sobelman, Laurence Spector, & Wayne Thompson
- 1986/87 Vincent Riolo, Jacqueline Oblinger, Wayne Thompson, Peter Hukki, Howard Sobelman, Beverly Polmanteer, & Laurence Spector
- 1987/88 Jacqueline Oblinger, Judith Otto, Barney Hardy, Mona Dawn Edwards, Beverly Polmanteer, Patricia Longo, & Vincent Riolo
- 1988/89 Patricia Longo, Barney Hardy, Judith Otto, Beverly Polmanteer, Mary Jean Walker, Jack Robishaw, & Mona Dawn Edwards
- 1989/90 Robert Duitz, Charles Putney, Jack Robishaw, Mary McGuire, Mary Jean Walker, Jeff Adelstone, & Sanford Rosenthal
- 1990/91 Stephen DeFilippis, Robert Duitz, Patricia Longo, Mary McGuire, Sanford Rosenthal, Patricia Schmick, & Rick Wilshire
- 1991/92 Stephen DeFilippis, Robert Duitz, Mary McGuire, Patricia Schmick, Rick Wilshire, Jim Reames, & Beanna Whitlock



## **COMMITTEE CHAIRS:**

Some committees existed for only a year or two. Other committees have undergone name changes or been divided into multiple parts. For simplicity only one heading has been used.

### **Advisory:**

- 1978 — Billy Wilson
- 1979 — George Alger
- 1980 — George Bauer (deceased)

### **Ask the Tax Expert:**

- 1979 — George Bauer (deceased)
- 1980 — George Bauer (deceased)
- 1981 — George Bauer (deceased)
- 1982 — Nancy Nesbitt

### **Audit:**

- 1977 — George Alger
- 1978 — Frank Vonderwerth
- 1979 — Frank Vonderwerth
- 1980 — George Alger
- 1981 — James Hopkins
- 1982 — James Hopkins
- 1983 — Harold Burman
- 1984 — Laurence Spector
- 1985 — Laurence Spector
- 1986 — Laurence Spector
- 1987 — John M. Marshall
- 1987 — Jess Wheeler
- 1988 — Ronald Grafman
- 1989 — Mark Olander
- 1990 — Mark Olander
- 1991 — Mark Olander

## **Auction**

- 1991 — Steve Rodgers
- 1992 — Mona Dawn Edwards

## **Awards:**

- 1986 — Bess Messmer
- 1987 — Patrica Burton
- 1988 — Mary Jean Walker
- 1989 — Bess Messmer
- 1990 — Patricia Parks
- 1991 — Beanna Whitlock

## **Budget & Finance:**

- 1975 — Franklyn Deininger
- 1977 — Carl Storm
- 1978 — Carl Storm
- 1979 — Carl Storm
- 1980 — Del Bass
- 1981 — Jack Sells
- 1982 — Jack Sells
- 1983 — Laurence Spector
- 1984 — John Inman
- 1985 — John Inman
- 1986 — Peter Hukki
- 1987 — Barney Hardy
- 1988 — Barney Hardy
- 1989 — Jack Robishaw
- 1990 — Jack Robishaw
- 1991 — Rick Wilshire

## **College Relations:**

- 1977 — Sharon Kreider

## **Bylaws:**

- 1974 — Mel Kreger
- 1975 — Fran Offret
- 1977 — Joe Bell
- 1977 — Margery Lee — Housecleaning
- 1978 — Lorenz Jones
- 1979 — Mel Kreger
- 1980 — Ralph Fickenscher
- 1981 — Ralph Fickenscher
- 1982 — Ray Goettig
- 1984 — Mel Kreger
- 1985 — Mel Kreger
- 1986 — James Stern
- 1987 — James Stern
- 1988 — Rollen Campbell
- 1989 — Dan Knowles
- 1990 — Mona Dawn Edwards
- 1991 — Herb Burton

## **Continuing Education:**

- 1973 — Pauline Creal
- 1974 — Leo Lyons
- 1975 — Franklyn Deininger
- 1977 — Madelon Hughes
- 1978 — Margery Lee & Annette Sietman
- 1979 — Margery Lee & Bess Messmer
- 1980 — Bess Messmer — East
- 1980 — Margery Lee — West
- 1981 — Bess Messmer
- 1982 — Bess Messmer
- 1983 — Bess Messmer
- 1984 — Leah Herzberg
- 1985 — Leah Herzberg
- 1985 — Bess Messmer — Continuing Education  
Compliance
- 1986 — Peter Hukki — Compliance
- 1986 — Howard Sobelman
- 1987 — Judy Otto
- 1988 — Barney Hardy
- 1989 — Charles Putney — Now know as  
Education
- 1990 — Rick Wilshire
- 1991 — Mary McGuire

## Chapter Development/Membership:

- 1973 — Frances Offret — Membership
- 1973 — Frances Offret — Chapter Development
- 1974 — Frances Offret — Chapter Development
- 1974 — James Hopkins — Membership
- 1975 — James Hopkins
- 1977 — Ronald Kelly — Chapter Development
- 1977 — Pat Naud — Membership
- 1978 — Vernon Homuth — Chapter  
Development
- 1978 — Pat Naud — Membership
- 1978 — Del Bass — Membership Services
- 1979 — Del Bass — Membership Service
- 1979 — Vernon Homuth — Chapter  
Development
- 1980 — Vernon Homuth
- 1980 — Harvey Skoog — Membership
- 1981 — Patricia Naud — Membership
- 1981 — Vernon Homuth
- 1982 — Mildred Cassai — Membership
- 1982 — Carl Storm — Chapter Development
- 1982 — Larry Liptscher — Membership Services
- 1983 — Del Bass
- 1984 — Mildred Cassai — Chapter Development
- 1984 — Bess Messmer — Membership
- 1985 — Mildred Cassai — Chapter Development
- 1985 — Bess Messmer — Membership
- 1986 — Vincent Riolo — Membership Services/  
Affiliate Development
- 1987 — Mona Dawn Edwards — Membership  
Services/Affiliate Development
- 1988 — Mona Dawn Edwards — Membership  
Services/Affiliate Development
- 1989 — Mary McGuire
- 1989 — Mary Jean Walker
- 1990 — Bess Messmer — Membership  
Coordinator
- 1990 — Mary McGuire — Membership  
Promotion
- 1990 — Bess Messmer — Affiliate Development
- 1990 — Pat Schmick — Affiliate Growth
- 1991 — Bess Messmer

## **Convention:**

1973 — Lou Williams  
1974 — Lou Williams  
1975 — Lew Williams  
1977 — Louis Williams  
1978 — Madelon Hughes & Louis Williams  
1979 — Louis Williams  
1980 — James Ong  
1982 — James Ong  
1983 — Bryan Gates — Program  
1984 — Laurence Spector  
1987 — Jacqueline Oblinger  
1988 — Millie Cassai — Host Society Chairman  
1989 — Bess Messmer  
1990 — H. C. Kiser — Host Society Chairman  
1990 — Bess Messmer  
1991 — Frank Vonderwerth

## **Convention Advisory:**

1981 — James Ong  
1981 — Frank Vonderwerth  
1983 — Jim Ong  
1984 — Peter Hukki  
1985 — Peter Hukki

## **Convention Rules:**

1980 — Frank Vonderwerth  
1981 — Kenneth Drake  
1982 — Frank Vonderwerth  
1983 — Frank Vonderwerth  
1984 — Jim Ong  
1985 — James Ong

## **Credentials:**

1981 — Madelon Hughes  
1982 — Frank Vonderwerth  
1983 — Bess Messmer  
1984 — Marjorie Joder  
1985 — Marjorie Joder

## **Editorial:**

- 1973 — J. Norman Lyons
- 1977 — M. J. Maroon, Sr.
- 1979 — Melvin Kreger
- 1980 — Melvin Kreger

## **Ethics & Professional Conduct** (was Ethics & Practice)

- 1973 — Leonard Williams
- 1974 — Ervin Sommer
- 1975 — Mildred Cassai
- 1977 — Ray Goettig
- 1978 — Tom Smith
- 1979 — Joe Bell
- 1980 — Kenneth Drake
- 1981 — George Alger
- 1981 — Laurence Spector
- 1983 — George Bauer
- 1984 — Vincent Riolo-Standards & Practices
- 1984 — Nancy Nesbitt — Ethics & Professional  
Conduct
- 1985 — Nancy Nesbitt
- 1986 — Vincent Riolo — Standards & Practices
- 1987 — Harland Smith
- 1988 — Harland Smith
- 1989 — Ralph Kirst — Ethics & Professional  
Conduct
- 1990 — Frank Nathan — Ethics
- 1991 — Howard Sobelman

## **Government Relations:**

1975 — Fran Urfrignment, Government Forms  
1975 — George Severance  
1977 — Michael Martin  
1978 — Michael Martin &  
1978 — Laurence Spector  
1979 — Laurence Spector  
1980 — Officers of NAEA  
1981 — Rollen Campbell  
1982 — David Silverman  
1983 — David Silverman  
1984 — Leah Herzberg  
1985 — Leah Herzberg  
1985 — David Silverman — Washington Liaison  
1986 — Marjorie Joder  
1986 — David Silverman — Washington Liaison  
1987 — Marjorie Joder  
1988 — Marjorie Joder  
1989 — Howard Sobelman  
1990 — Marjorie Joder  
1991 — Aaron Reames

## **Grievance:**

1975 — Billy Wilson  
1977 — Franklin D. Lehman (deceased)  
1978 — Joe Bell  
1979 — Kenneth Drake

## **Historical:**

This committee is unusual because since its formation in 1977 only two people have been chairman. Ray Goettig was chairman in 1977 and 1978. Upon Ray's election to President, he appointed Past President Syd Schuldiner as chairman. Syd has served as Chairman from 1979 until the present.

## **Insurance:**

— Saul Sheiman  
1991 — Greg Steinbis

### **IRS Liaison:**

1990 — Claudia Hill

### **Issues Task Force:**

1986 — Jacqueline Oblinger

1987 — Jacqueline Oblinger

1988 — Howard Sobelman

### **Legal:**

1977 — Rollen Campbell

1978 — Rollen Campbell

1979 — Rollen Campbell

1980 — Harland Smith

1981 — Harland Smith

1983 — Larry Spector

1984 — Melvin Kreger

1984 — Laurence Spector

1985 — Melvin Kreger

1985 — Laurence Spector

1986 — Melvin Kreger

### **Legal Defense Fund:**

1991 — Rick Wilshire

### **Legislation Committee:**

1973 — James Braghetta

### **Legislation-Federal-State:**

1982 — F. Allan Weinstein



## **Long Range Planning:**

1977 — Janet Silberstein  
1978 — Bill Longman  
1979 — Bill Longman  
1980 — Laurence Spector  
1981 — Del Bass  
1982 — Del Bass  
1983 — Larry Liptscher  
1984 — Nancy Nesbitt  
1985 — Nancy Nesbitt  
1986 — Peter Hukki  
1987 — Patricia Burton  
1988 — Nancy Nesbitt  
1989 — Charles Putney  
1990 — Charles Putney  
1991 — Bess Messmer

## **NAEA Legislative Initiatives:**

1991 — Michael Zaplitny

## **Nominating Committee:**

1974 — Millie Cassai  
1977 — Johnny Masters  
1978 — Billy Wilson  
1979 — George Alger  
1980 — Ray Goettig  
1981 — James Hopkins  
1982 — Carl Storm  
1983 — No Chairman Listed  
1984 — Bess Messmer  
1985 — Bess Messmer  
1986 — Larry Liptscher  
1987 — Patricia Burton  
1988 — Mary Jean Walker  
1990 — Dick Hansen  
1991 — Fred Stine

## **Office Relocation:**

1977 — Kenneth Drake

## **Office Practice & Procedures:**

1984 — James Forrester, Jr.  
1985 — James Forrester, Jr.  
1985 — Larry Liptscher  
1985 — Bess Messmer  
1987 — Aaron Reames  
1988 — Aaron Reames  
1989 — Lee Slagle  
1990 — Rick Wilshire  
1991 — Mark Olander

## **Past Presidents' Council:**

1977 — Syd Schuldiner  
1984 — James Hopkins  
1985 — James Hopkins

## **Publicity:**

1973 — J. Norman Lyons  
1974 — Ralph Moors  
1977 — M.J. Maroon, Sr.

## **Public Relations:**

1978 — Johnny Masters  
1979 — Johnny Masters  
1980 — Douglas Mitchell  
1981 — Douglas Mitchell  
1982 — Douglas Mitchell  
1983 — Pat Burton  
1984 — Karen Seymour  
1985 — Karen Seymour  
1986 — Beverly Polmanteer  
1987 — Beverly Polmanteer  
1988 — Beverly Polmanteer  
1989 — Jeff Adelstone — Public Information  
1990 — Steve DeFilippis  
1991 — Steve DeFilippis

## **Publications:**

- 1983 — Bryan Gates
- 1983 — Pat Burton
- 1984 — Pat Burton
- 1985 — Patricia Burton
- 1986 — Marjorie Joder
- 1986 — Bryan Gates — Editorial Review
- 1987 — Patricia Longo
- 1988 — Patricia Longo
- 1989 — Bob Duitz
- 1990 — Patricia Longo — EAlert
- 1990 — Bob Duitz — EA Journal
- 1991 — Beanna Whitlock — Chairman
- 1991 — Robert Duitz — EA Journal

## **Seminars**

- 1977 — Thomas Smith
- 1978 — Staton Revzon
- 1979 — Mildred Cassai
- 1980 — Annette Sietman
- 1981 — Annette Sietman
- 1982 — Annette Sietman
- 1983 — Mildred Cassai
- 1984 — Wally Morton
- 1985 — Wally Morton

## **Standing Rules:**

- 1975 — Richard Jones
- 1977 — Laurence Spector
- 1978 — Ken Drake
- 1979 — Allan Weinstein

## **State Income Tax Call Directory:**

- 1979 — Larry Liptscher
- 1980 — Larry Liptscher
- 1981 — Larry Liptscher
- 1982 — Larry Liptscher
- 1984 — Wayne Thompson

Combined under Membership Committee as it was a once a year project.

## **State Legislation:**

1977 — James Hopkins  
1978 — James Hopkins  
1979 — Ellery Simpson  
1980 — Lorenz Jones  
1981 — Lorenz Jones  
1982 — Lorenz Jones  
1983 — Patricia Thompson  
1984 — Wayne Thompson

## **State Liaison:**

1983 — Bess Messmer  
1984 — Bess Messmer  
1985 — Wayne Thompson  
1986 — Howard Sobelman  
1987 — Nancy Nesbitt — changed to Liaison  
to Affiliates  
1988 — Jack Robishaw — Liaison to Affiliates  
1989 — Sandy Rosenthal — State Chapter Liaison  
1990 — Sandy Rosenthal — Liaison to Affiliates  
1991 — Patricia Schmick — Liaison to Affiliates

## **State Government Liaison:**

1989 — Sandy Rosenthal  
1990 — Sanford Rosenthal — State Government  
Affairs  
1991 — Rick Wilshire

No committees listed for 1976

The only list of committees for 1979 that could be found was from the newsletter. The committee chairmen were not identified, but it was assumed the first person listed under each committee was the chairman.

**YEARS SERVED ON NAEA BOARD**  
*(through June 1992)*

***Twelve:***

**Laurence Spector**  
*served every position except Secretary*

***Eight:***

**Bess Messmer**  
*served every position except Second V.P.*

***Seven:***

**Larry Liptscher**  
**Marjorie Joder**  
*served every position except director*

***Six:***

**Ray Goettig**  
**Patricia Burton**

***Five:***

**George Alger**  
**Howard Sobelman**  
**Peter Hukki**

*Four:*

**Dick Jones**  
**Billy Joe Wilson**  
**Douglas Mitchell**  
**Nancy Nesbitt**  
**Barney Hardy**  
**Annette Sietman**  
**Leah Herzberg**  
**Madelon Hughes**  
**Del Bass**  
**Mildred Cassai**  
**Louis Williams**

*Three:*

**David Smolian**  
**Leonard Williams**  
**Lee Wurst (deceased)**  
**H. Thomas Smith**  
**Sanford Rosenthal**  
**Jack Sells**  
**Mona Dawn Edwards**  
**Jack Robishaw**  
**Rollen Campbell**  
**Franklin Lehman (deceased)**  
**Wayne Thompson**  
**Patricia Longo**  
**Beverly Polmanteer**  
**Mary McGuire**  
**Robert Duitz**

*Two:*

Syd Schuldiner  
Frank Deininger  
Kenneth Drake  
James Forrester  
Pamela Lambert  
A. G. "Jim" Reames  
Jeffrey Adelstone  
Sharon Kreider  
Bryan Gates  
Harland Smith  
David Silverman  
James Ong  
Karen Seymour  
Vincent Riolo (deceased)  
Jackie Oblinger  
Mary Jean Walker  
Frances Offrét  
Patricia Naud  
Johnny Masters  
Michael Martin  
Joe Bell  
George Severance  
Stephen DeFillipis  
Patricia Schmick  
Rich Wilshire  
Steven E. Rodgers

*One:*

Pauline Creal  
Murray Hearn  
Charles Myrick  
John Inman  
Richard Peck  
Ralph McConnell  
Noelle Allen  
Margery Lee  
Margaret Davison  
Hayden Wisdom  
Don Atkinson  
Sid Magill  
James Malcolm  
Paul Minoris  
Steve Meyers  
James Braghetta  
William Dulcher  
J. Norman Lyons  
Andrew Perro  
Caleb Davis  
Franklyn Deininger  
Jerome Urfrig  
Ronald Kelly  
Michael Maroon  
Harvey Skoog  
Ralph Fickenscher

*Dates States Affiliated with NAEA*

**1978**

**California**

**Ohio**

(Withdrew affiliation 1983-4)

**Minnesota**

**Pennsylvania**

(later charter suspended)

**1979**

**Arizona**

**Colorado**

**Alabama**

**1982**

**Texas**

**Florida**

**Connecticut**

**1983**

**Massachusetts**

**New York**

**New Mexico**

**Illinois**

**Michigan**

**Mississippi**

**1984**

**Virginia**

**Kentucky**

**August**

**Washington**

**National Capital Area**

(re-Affiliated)

**Louisiana**

**Indiana**



**1985**

**Nevada  
Hawaii**

**1990**

**Georgia  
North Carolina**

**1986**

**Wisconsin**

**1991**

**Oklahoma  
South Carolina**

**1987**

**Oregon  
Pennsylvania  
New Jersey**

**1992**

**Maryland-DC  
(NCA reorganized)**

**1988**

**Tennessee**

