

# NAEA HISTORY

NATIONAL ASSOCIATION OF ENROLLED AGENTS

## THE SECOND 20 YEARS

# *1993-2013*

NAEA

NATIONAL ASSOCIATION  
OF ENROLLED AGENTS

POWERING AMERICA'S TAX EXPERTS®

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## DEDICATION

This book is dedicated to all the NAEA members who have served on the board, as directors and officers, and to all the committee chairs, task force chairs and members who have worked diligently in any capacity to further the advancement of the enrolled agent profession and this organization. A special thank you is given to our founder, David Smollan, EA, and to our first president, Syd Schuldiner, EA. Also, a special tribute goes to Bess Messmer, EA, a past president who wrote the *History of NAEA*, covering the first 20 years. Her work inspired this new volume.

Also, a special tribute is given to Les Shapiro, EA former director of practice, for his consistent support of NAEA and for becoming a member when he retired from the service. Beyond serving on the staff of NTPI, he lent his expertise to the Government Relations Committee as a member and chair.

He has been greatly missed since his death in 2006.

## PRESIDENT DEGEN'S ACKNOWLEDGMENT

I thank Marilyn Ratliff, EA, for giving me a copy of the first 20-year NAEA history. As is probably true for most NAEA members, I was unaware of the existence of this written history. Since another 20 years had gone by, I thought a second volume was desirable. All I needed was a willing and able writer. To paraphrase a remark once made by Teddy Roosevelt, find a good person, give them a job, and then get out of their way. I found the good person, Ann Shroll, EA. I thank Ann for her hard work (most of it during tax season) in putting this second volume together. She and her husband Ken (also an EA) have been loyal and committed members of NAEA.

The need for a 50<sup>th</sup> year history will be here before we know it. I've already put Ann on notice to get ready.



Frank Degen, EA, USTCP  
NAEA President 2012-2013

## THANK YOU AND KUDOS

Many, many thanks go to our NAEA staff member, Marie Stravlo, Executive Assistant to Mike Nelson, CAE, Executive Vice President. Marie was instrumental in pulling together the minutes of meetings, *EA Journal* information and other documentation needed to write this history. She helped with editing, compiling the information and redoing areas that needed revisions. Also, thanks go to Maya English, Receptionist, who assisted Marie in researching information and compiled all the Award recipients for this period. Unfortunately, records were not available prior to 1995 so if anyone has this information for 1993 and 1994, please send to NAEA. Also, many thanks to Sr. Director Robert Kerr, who helped with information on our association with IRS personnel and information from Capitol Hill. Finally, thanks to Jackie Gellner, Marketing Manager, who assisted with the graphic design and printing production of the book.

And, I guess as Bess did, many thanks to myself (under Frank Degen's able guidance) for compiling this portion of the history especially since it was done during tax season and most of the time during the wee hours of the morning.

Please Note: There is very little in this history about the NAEA Education Foundation and the National Tax Practice Institute. While both are an integral part of NAEA, it is hoped their history will be done in a separate project.

It has been my pleasure to serve our dedicated and loyal membership in the writing of this history. Thank you for the honor.

Sincerely,



E. Ann Shroll, EA  
Past President NAEA

SPECIAL TRIBUTE AND DEDICATION

*To a Gold Star Member*



It is an honor to dedicate a page of our history to a member who has been more than outstanding in her support of NAEA: Mary McGuire, EA.

Mary has served the association seemingly in every possible capacity, from member to committee member to chair of numerous committees, to director and officer, culminating as president of NAEA in 1996. Mary has been the installing officer for several presidents and board members and has also served as member or chair of many task forces, including Executive Search and Strategic Planning. She has been an instructor for many stand-alone courses and has also been an instructor at NTPI.

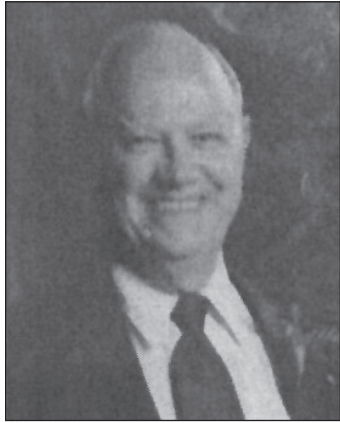
Since she joined the organization in 1977, Mary McGuire has attended 35 consecutive years of Annual Members Meetings, in addition to taking the train down from her home state of New York to attend numerous regular meetings. Through all this, Mary continues to support her state affiliate, serving on many committees and as president.

Here's to our best GOLD STAR member!

THE SECOND 20 YEARS

*1993-2013*

## 1992–1993



### Officers and Directors

#### PRESIDENT

Barney Hardy, EA

#### 1ST V. PRESIDENT

Jack Robishaw, EA

#### 2ND V. PRESIDENT

Sandy Rosenthal, EA

#### SECRETARY

Patricia Schmick, EA

#### TREASURER

Rick Wilshire, EA

#### IPP

Larry Spector, EA

#### DIRECTORS

Stephen DeFillippis, EA

Ralph Kirst, EA

Robert Duitz, EA

Mary McGuire, EA

Jim Reames, EA

Beanna Whitlock, EA

The 1992 NAEA annual convention was held in San Francisco and was called to order by President Laurence Spector, EA who presided over the first general session. This convention had the largest attendance of any to date, a total of 336 members including 140 newcomers and a total of 600 attendees.

During the second session, the election of the new officers was held and the gavel was passed to incoming President Barney Hardy, EA. President Hardy was from Texas where he served the affiliate in many ways, culminating as president of TxSEA before moving to the NAEA board.

Past presidents in attendance (all EA) were Syd Schuldiner (CA), Ray Goettig, (MN), James Hopkins (MD), Patricia Burton (CT), Nancy Nesbitt (CA), Bess Messmer (VA), Marjorie Joder (FL), and Howard Sobelman (CA).

Joe Davis was the executive vice president of NAEA having been hired by the association in 1992.

### SIGNIFICANT MOTIONS AND BUSINESS:

- A non-smoking policy was approved for all meetings and conventions.
- A public disaster fund was established, with Carol Thompson, EA and Mona Dawn Edwards, EA in charge.

The 1993 meeting and convention were held in Las Vegas at Bally's Hotel and Casino. President Hardy presided over the first and second general session. There were 154 eligible-to-vote members at the annual meeting and 366 attendees at the convention.

President Hardy recognized the state affiliate presidents attending. Director of Practice Leslie Shapiro, EA addressed the general assembly, stating that 31,403 notices of renewal were sent, with 28,493 having renewed as of that date. Shapiro also said that retired EAs may still call themselves EAs but they must renew their retirement status every three years.

Rick Wilshire, EA reported the Texas Society of Enrolled Agents had requested assistance from NAEA to help with a legislative battle to be able to use the designation EA. NAEA gave TxSEA \$5,000 from the Legal Defense Fund and the quest to use EA was successful.

### SIGNIFICANT MOTIONS AND BUSINESS CARRIED OUT:

- The chair shall be authorized to cut off debate after five members have spoken on a subject.
- All records, papers and correspondence held by officers and directors shall be turned over to the association when their respective terms of office are over.
- All meetings shall be open to the members except for issues of ethics or professional conduct or a personnel issue. Members attending open board meetings shall be heard.

Past presidents in attendance (all EA) were Syd Schuldiner (CA), David Smollan (CA), James Hopkins (MD), Nancy Nesbitt (CA), Bess Messmer (VA), Marjorie Joder (FL), Howard Sobelman (CA) and Laurence Spector (PA).

## 1993–1994

The annual meeting and convention of NAEA were held in Williamsburg, VA, in August 1994 with President Jack Robishaw, EA presiding. A member of the California Society of Enrolled Agents, President Robishaw served the state affiliate in many leadership roles, culminating as CSEA president, before joining the NAEA board.

There were 288 members eligible to vote with a quorum of 145.

### SIGNIFICANT MOTIONS AND BUSINESS:

- A motion was passed that NAEA would provide assistance to legislators and government agencies by explaining and clarifying proposed governmental actions that will impact EA clientele.
- A motion was passed to accept the revised Code of Ethics and Professional Conduct.
- A committee was established to determine if the education foundation would continue as a stand-alone enterprise or would come under the overview of NAEA, with a report to be presented at the next convention in Minneapolis MN.

President Robishaw, EA presented plaques and awards to board members. Incoming President Rick Wilshire presented Robishaw with a plaque honoring him for his services to NAEA.



### Officers and Directors

#### PRESIDENT

Jack Robishaw, EA

#### 1ST V. PRESIDENT

Rick Wilshire, EA

#### 2ND V. PRESIDENT

Mary McGuire, EA

#### SECRETARY

Patricia Schmick, EA

#### TREASURER

Greg Steinbis, EA, CPA

#### IPP

Barney Hardy, EA

#### DIRECTORS

Barry Cohn, EA

Michael Cunningham, EA

Stephen DeFilippis, EA

Ralph Kirst, EA

Jim Reames, EA

Susan Rogers, EA

Beanna Whitlock, EA

#### EXECUTIVE VICE PRESIDENT

Joe Davis, Ex Officio

## 1994–1995



### Officers and Directors

#### PRESIDENT

Rick Wilshire, EA

#### 1ST V. PRESIDENT

Mary McGuire, EA

#### 2ND V. PRESIDENT

Jim Reames, EA

#### TREASURER

Greg Steinbis, EA, CPA

#### SECRETARY

Patricia Schmick, EA

#### IMMEDIATE PAST PRESIDENT

Jack Robishaw, EA

#### DIRECTORS

Barry Cohn, EA  
Michael Cunningham, EA  
Iris Kelley, EA  
Pat Roberts, EA  
Susan Rogers, EA  
E. Ann Shroll, EA  
Beanna Whitlock, EA

#### EXECUTIVE VICE PRESIDENT

Janet Bray, CAE, Ex Officio

At the second general session, the newly elected president and officers presided. Rick Wilshire, EA was unopposed and elected by acclamation. Wilshire was a member of TxSEA and very active moving up through committees, chairs and offices, culminating in the role of president of TxSEA before moving to the NAEA board. First V. President Mary McGuire, EA from New York was also elected by acclamation. The rest of the candidates were given time to address the attendees and had sponsors who spoke for them.

Membership Chair Beanna Whitlock, EA announced that NAEA now has 8834 members.

President Wilshire called the annual meeting to order in Minneapolis, MN in August 1995.

He recognized the past presidents in attendance (no list was available).

President Wilshire addressed the attendees detailing some of the successes during the past year for NAEA:

- The first practitioner group to go on-line with AOL
- Major impact on regulatory and legislative issues, featuring written and oral testimony on TCMP audits, bill of rights, electronic filing, 3<sup>rd</sup> party recordkeeping, etc.
- Increased number of education seminars
- Membership increased to over 9,000
- Two new affiliates; plus working with Ohio, Arkansas and Missouri toward organization.

President Wilshire visited 13 states and contacted over 2,500 members during those travels.

A highlight of the meeting for attendees was a dinner train ride through the countryside outside Minneapolis.

## 1995–1996

President Mary McGuire, EA, called the annual meeting to order in Orlando, Florida in August 1996. President McGuire came from New York where she was very active in that state's affiliate activities, serving on many committees, chairing them and becoming president of the NYSSEA. Mary's theme for the year was "Reach for the Stars."

Credentials Chair Faye Touchet, EA reported 161 registered members with a quorum of 81.

President McGuire presented plaques and awards. Rick Wilshire, EA Chair of the Nominating Committee, presented the slate of nominees to be approved by acclamation:

PRESIDENT: Jim Reames, EA (VA)

1<sup>ST</sup> VP: Pat Schmick, EA (WA)

2<sup>ND</sup> VP: Greg Steinbis, EA, CPA (CA)

SECRETARY: Sharon Kay Flynn, EA (MA)

TREASURER: E. Ann Shroll, EA (FL)

DIRECTORS (TWO-YEAR TERMS): Michael Bublitz, EA (MN), Jean Gates, EA (FL) and Iris Kelley EA (CA)

### SIGNIFICANT MOTIONS AND BUSINESS APPROVED:

- An affiliate was defined as an organization chartered directly by the association that is incorporated and comprised of all members residing or working within a state, or within a group of contiguous states. Affiliate boundaries may not overlap. Every affiliate must be organized, have bylaws and operate in conformity with NAEA rules and procedures. All members of an affiliate must be members of NAEA.
- Every member of NAEA is required to maintain membership in an affiliate, provided there is an affiliate covering the geographical area where the member lives or works. Contiguous affiliates may agree to allow members to join each other's affiliates.
- The president-elect must have completed at least two terms as a member of the board of directors, with at least one of those terms as an officer of the association. The president-elect shall automatically assume the office of president at the next election. In the absence or disability of the president, the president-elect shall perform the duties of the president and shall have such other powers and duties as the board or bylaws may prescribe.
- In the absence or disability of both the president and president-elect, the VP shall perform the duties of the president and shall have such other powers and duties as the board or bylaws may prescribe.
- The board of directors shall elect a nominating committee consisting of five or seven members. Not more than 100 days before the annual meeting or the close of the spring meeting of the board, whichever comes first, the committee will submit a report to the board nominating at least one member for each vacant officer and director position. Nominations shall close 50 days before the annual meeting. This committee shall report to the membership no later than 75 days before the annual meeting.
- Election of officers and directors shall be held at the annual meeting.
- Under a bylaw change, the officers of the association shall be a president, a president-elect who shall automatically succeed to the office of the president, a vice president and a secretary/treasurer each of whom shall be a member. This amendment is to take effect with the 1998 elections.



### Officers and Directors

#### PRESIDENT

Mary McGuire, EA

#### 1ST V. PRESIDENT

Jim Reames, EA

#### 2ND V. PRESIDENT

Patricia Schmick, EA

#### SECRETARY

Sharon Kay Flynn, EA

#### TREASURER

Greg Steinbis, EA, CPA

#### IMMEDIATE PAST PRESIDENT

Rick Wilshire, EA

#### DIRECTORS

Judy Akin, EA  
Michael Cunningham, EA  
Iris Kelley, EA  
Kathy LaRiviere, EA  
Pat Roberts, EA  
Susan Rogers, EA  
E. Ann Shroll, EA

#### EXECUTIVE VICE PRESIDENT

Janet Bray, CAE, Ex Officio

## 1996–1997

- Meetings of the board may be held by conference telephone or similar communications equipment if all members of the board have been notified and a majority of the board members participate and can hear one another.
- The board of directors will hire an executive vice president, who shall perform such duties as are prescribed by the board. The executive vice president will be a non-voting member of the board and will have a written employment contract.
- Standing committees will be: Bylaws, Convention, CPE, Finance and Budget, Government Relations, Strategic Planning, Membership and Affiliate Development, Public Information and Communications. The president will delegate responsibility for the functioning of the standing committees to the first and second vice presidents.

Also at the convention, there was an auction to raise money for the legal defense fund. Attendees enjoyed after-hours tours to Disney World, including a gourmet tasting event at Epcot.

President Aaron G. “Jim” Reames, EA presided over the annual meeting, which was held in Seattle, Washington. President Reames was from Virginia, where he was very active in the state affiliate, serving on various committees as chair. He was elected president of VASEA before moving to the NAEA board.

This convention was the 25<sup>th</sup> anniversary of NAEA. There were 153 registered members in attendance and the quorum for the meeting was 77. President Reames recognized the past presidents who attended the meeting. He also presented plaques to the officers, board and committee chairs.

A framed “History of the Enrolled Agent” was presented to NAEA for display in the national office. E Ann Shroll, EA wrote this history, with input from our first president, Syd Shuldiner, EA. Pat Schmick, EA presented Shroll with a framed print of the *History of Enrolled Agents* as thanks for her work in researching and preparing it. This history has since been duplicated many times for use by members to display in their offices.

Mary McGuire, EA Chair of the Nominating Committee, announced the slate of incoming directors and officers. The officer candidates were elected by acclamation.

Faye Touchet, EA from Louisiana declared her candidacy for director.

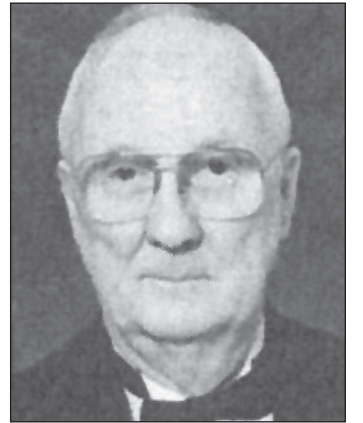
Each director candidate was given time to address the assembly.

The following members were elected as NAEA directors for 1997–1998 (all EA): Nancy Goedecke, (MA), Dolores Harris (WA), Jan Teleskey (CA) and Faye Touchet (LA).

### SIGNIFICANT MOTIONS AND BUSINESS APPROVED:

- The list of officers and structure of the board was changed beginning with the 1998 elections. The officers shall be a president, a president-elect who shall automatically move up to president, a vice president, a secretary and a treasurer, all of whom shall be members of the association.
- Standing committees were changed to: Bylaws, Communications, Convention, CPE, Finance and Budget, Government Relations, Membership and Affiliate Development, Public Information and Strategic Planning.
- Janet Bray, CAE continued to serve the organization as executive vice president.

Along with superior education opportunities during the convention, there were some excellent side adventures available, including tours of Seattle Underground, the famous fish market and shopping areas. Many attendees took the ferry over to Blake Island, where local Indians performed a play about their culture and heritage and served a fantastic dinner of planked salmon smoked over fire.



### Officers and Directors

PRESIDENT  
Aaron G. “Jim” Reames, EA

FIRST V. PRESIDENT  
Patricia L Schmick, EA

SECOND V. PRESIDENT  
Gregory Steinbis, EA, CPA

SECRETARY  
Sharon Kay Flynn, EA

TREASURER  
E. Ann Shroll, EA

IMMEDIATE PAST PRESIDENT  
Mary McGuire, EA

DIRECTORS  
Judith Akin, EA  
Michael Bublitz, EA  
Michael Cunningham, EA  
Jean Gates, EA  
Iris Kelley, EA  
Kathleen LaRiviere, EA  
Susan Rogers, EA

EXECUTIVE VICE PRESIDENT  
Janet Bray, CAE, Ex Officio



## 1997–1998



President Patricia Schmick, EA from the state of Washington presided over the association for the 1998–1999 year. The annual meeting/convention was held in New Orleans at the Marriott Hotel. Schmick's theme for the year was "Promote your Enrolled Agent designation."

Past presidents and guests were welcomed and recognized.

President Schmick recognized the past president, Mary McGuire, EA, who was in attendance.

Executive Vice President Jan Bray helped the association make numerous changes in how it runs its business. Among these was the use of the consent agenda, which helped streamline the running of meetings by combining many routine business motions and then voting on them in one motion. This was seen to be a great accomplishment reducing the time spent in meetings.

### Officers and Directors

- PRESIDENT  
Patricia Schmick, EA
- FIRST V. PRESIDENT  
Gregory Steinbis, EA, CPA
- SECOND V. PRESIDENT  
Sharon Kay Flynn, EA
- SECRETARY  
Judith Akin, EA
- TREASURER  
E. Ann Shroll, EA
- IMMEDIATE PAST PRESIDENT  
Aaron G. "Jim" Reames, EA
- DIRECTORS  
Michael Bublitz, EA  
Jean Gates, EA  
Nancy Goedecke, EA  
Dolores Harris, EA  
Iris Kelley, EA  
Jan Telesky, EA  
Faye Touchet, EA
- EXECUTIVE VICE PRESIDENT  
Janet Bray, CAE, Ex Officio

### SIGNIFICANT MOTIONS AND BUSINESS APPROVED:

- To revise procedures for the Awards Committee and the Founder's Award, as well as, recommendations from Government Relations and the CPE Task Forces.
- To approve U. S. Senators William V. Roth (R-DE) and Daniel Patrick Moynihan (D-NY) to be Tax Legislators of the Year for their renewed emphasis on IRS oversight.
- To give a special president's award to Eric Thorsen, Chief Investigator for the Senate Committee on Finance, for public service in government oversight.
- For the board of directors to endorse the Uniform Accountancy Act Coalition and the concept of a national antitrust lawsuit within the parameters of the budget and legal defense fund.
- For the board to approve the following policy: "All surplus funds at the end of the fiscal year are to be placed in unrestricted reserves. The unrestricted reserve fund may be accessed only by a two-thirds vote of the board of directors and may be used for one-time development fees for new programs or projects consistent with the strategic plan, capital expenditures or unforeseen circumstances that arise during a fiscal year."

At the convention, great education was provided for the attendees, as well as interesting tours and places to visit in and around New Orleans. There was a river boat cruise with 250 members taking advantage, a Mardi Gras-theme masquerade ball with 265 in attendance. Trolley cars were available for trips throughout the city and there was a tour of the factory and museum where Mardi Gras floats were kept and maintained. Fine restaurants were everywhere. Jan Bray, executive vice president, provided an opportunity for officers and directors to hold their annual business dinner at a famous restaurant that housed a private museum and collection of costumes and apparel used by one of the Mardi Gras "crews."

It was decided to return to New Orleans for the next meeting.

## 1998–1999



President Gregory Steinbis, EA, CPA of California succeeded to office at the annual meeting in New Orleans in 1998. President Steinbis served on many committees and was active in the CASEA. Steinbis' theme for his year in office was "To Boldly Go . . ."

Bryan Gates, EA, Chair of Government Relations outlined activities of his committee as follows: The Legislative Committee present position papers on the marriage penalty, health insurance preparation, Social Security on benefits and estates; the Administrative Committee to provide leadership to affiliates. Other activities were to include a legal defense fund and a uniform accounting task force.

President Steinbis announced affiliate/director liaison assignments. Directors will be in contact with the states to ascertain if there are any problems or if they need help with membership issues.

### Committees and chairs were appointed as follows:

- AUDIT: Ann Esarco, EA  
 BYLAWS: Bert Molinsky, EA  
 AUCTION: Carolyn Burch, EA  
 AWARDS: Susan Rogers, EA  
 COMMUNICATIONS: Carol Pettit, EA  
 ECC ADVISORY GROUP: Judy Akin, EA  
 ETHICS/PROFESSIONAL: Jim Forrester, EA  
 FINANCE AND BUDGET: Mildred Wages, EA  
 GOVERNMENT RELATIONS: Bryan Gates, EA  
 INVESTMENT: Rick Wilshire, EA  
 MEMBERSHIP: Mary Javor, EA  
 OFFICE PRACTICE: Sharon Kay Flynn, EA  
 PUBLIC INFORMATION: Carol Thompson, EA and Frank Degen, EA  
 STRATEGIC PLANNING: E. Ann Shroll, EA  
 TAXPRO 2003 @NEAA.99: Carol Baptiusta, EA

### These task forces and chairs were to continue until their tasks are completed:

- AFFILIATE REVIEW: Sharon Kay Flynn, EA  
 AWARDS: Phil Shaffer, EA  
 GOVERNMENT REVIEW: Mary McGuire, EA  
 INTERNATIONAL: David Silverman, EA  
 POSTAGE STAMP: Michael Moffett, EA

The board moved to endorse the formation of a coalition to fight the Uniform Accountancy Act, and to approve NAEA's \$50,000 membership fee in the coalition. Half of the fee is to be paid from the legal defense fund and half from the revised Government Relations Committee budget.

Most of the other motions passed were housekeeping and streamlining measures, intended to bring smoother operation of the association, committees and task forces.

It was decided that the next annual meeting/convention would be held in Honolulu, Hawaii.

### Officers and Directors

- PRESIDENT  
Gregory Steinbis, EA, CPA
- PRESIDENT ELECT  
Sharon Kay Flynn, EA
- VICE PRESIDENT  
E Ann Shroll, EA
- SECRETARY  
Judith Akin, EA
- TREASURER  
Kirby Robinson, EA
- IMMEDIATE PAST PRESIDENT  
Patricia Schmick, EA
- DIRECTORS  
Carol Baptista, EA  
Michael Bublitz, EA  
Nancy Goedecke, EA  
Dolores Harris, EA  
Philip Shaffer, EA  
Jan Telesky EA  
Faye Touchet EA
- EXECUTIVE VICE PRESIDENT  
Janet Bray, Ex Officio

## 1999-2001



### Officers and Directors

PRESIDENT  
Sharon Kay Flynn, EA

PRESIDENT-ELECT  
E. Ann Shroll, EA

VICE PRESIDENT  
Judith Akin, EA

TREASURER  
Kirby Robinson, EA

SECRETARY  
Nancy Goedecke, EA

IMMEDIATE PAST PRESIDENT  
Gregory Steinbis, EA, CPA

DIRECTORS  
Carol Baptista, EA  
Craig Brockman, EA  
Michael Bublitz, EA  
Frank Degen, EA  
Bert Molinsky, EA  
Phil Shaffer, EA  
Faye Touchet, EA

EXECUTIVE VICE PRESIDENT  
Janet Bray, Ex Officio

President Greg Steinbis, EA, CPA called the annual meeting/convention to order in August 1999 at the Sheraton Waikiki in Honolulu, Hawaii. There were more than 400 members in attendance, one of the largest numbers in NAEA history.

Newly elected President Sharon Kay Flynn, EA was a member of the Massachusetts Society of Enrolled Agents and served on affiliate committees, some as chair. She was affiliate president before moving on to the board of NAEA. Flynn was also an NTPI Fellow.

Ten state affiliates presented their proposals to the board to host Taxpro in the years 2001, 2002 and 2003. The board decided to make its decision at the December meeting.

In addition to the excellent education offered at the convention was the festive Hawaiian atmosphere. The Sheraton was on a beautiful stretch of beach that was appreciated by the attendees and guests. Entertainment consisted of a culinary expert preparing the banquet meal, with a darkened room and fire display.

The Hawaii affiliate did an outstanding job hosting the members. Special activities included a fantastic luau with traditional Hawaiian dancers, singers and entertainment that was enjoyed by all, plus cultural activities, including the weaving of palm fronds into jewelry, baskets and clothing.

At the December board meeting held in Alexandria, VA with President Flynn presiding, a motion was passed to approve the Direct Operating Reserve Fund to be invested in long-term funds. The executive committee was authorized to determine what investments were to be made in the operating fund and the short-term fund.

### OTHER SIGNIFICANT MOTIONS AND BUSINESS APPROVED:

- To set sites of the future conventions: Cincinnati, OH for 2001 Taxpro, Kansas City, MO for 2002 Taxpro, and Phoenix, AZ for 2003 Taxpro.
- To approve the use of the auction funds for promotion and protection of EA rights to practice.
- To approve the dissemination of the E@lert by electronic means only effective February 1, 2000.
- To approve the firm of Artabane & Belden as legal counsel for NAEA.
- To accept the branding strategy and logo redesign presented by the firm of Rabil and Bates.
- The New York State Society made a presentation to host Taxpro in 2004. Staff was instructed to review the cost and logistics and make a report to the board for final decision.

During the board meeting in May 2000, NAEA held its first annual Leadership Institute, which was a huge success. The meeting was geared around helping members who are serving as officers, directors, chairs and affiliate leaders to better perform their duties and serve the members.

The board also decided to change the date for incoming officers to begin their terms. The reasoning behind this was that, during tax time, very little could be accomplished. Board members began their terms in August and served for only five months before the January-to-April rush. Then, only three months remained until the convention when the new board would take office. With the new plan, officers were elected at the beginning of May, giving them most of the year to serve.

In order to implement this plan, President Flynn and the rest of the board agreed to continue in office from August through the end of April, with elections and inauguration taking place the first week in May.

## 2001-2002



### Officers and Directors

PRESIDENT  
E. Ann Shroll, EA

PRESIDENT-ELECT  
Judith Akin, EA

SECRETARY/TREASURER  
Kirby Robinson, EA

IMMEDIATE PAST PRESIDENT  
Sharon Kay Flynn, EA

DIRECTORS  
Craig Brockman, EA  
Frank Degen, EA, USTCP  
Nancy Goedecke, EA  
Joseph Hancock, EA  
David Hatt, EA  
Sherrie King, EA  
Lois Manning, EA  
Bert Molinsky, EA  
Philip Shaffer, EA  
Faye Touchet, EA

EXECUTIVE VICE PRESIDENT  
Janet Bray CAE, Ex Officio

The annual meeting and inauguration of officers were held in Alexandria, VA, at the Holiday Inn Old Town during the first week in May 2001. New President E. Ann Shroll, EA, presided over the meeting. Shroll was a member of the Florida Society of Enrolled Agents and served on many committees, chairing most of them. After she moved up the ranks of board and officers to be affiliate president, she joined the NAEA board. Shroll, also was an NTPI Fellow.

President Shroll told the audience that her theme of office would be “Positivity,” a word combining “positive” and “activity” toward NAEA becoming an innovative force in the tax profession.

Assistant Director of Practice, Bob Wentzel conducted the installation and addressed attendees about IRS plans and procedures in the future.

### ACTIONS AT THE MAY MEETING:

- Discussion of these topics: “How does NAEA brand itself to be the focal point for all tax professionals?” and “What is the appropriate affiliate structure going forward and how can NAEA support the affiliates?”
- With the guidance of Executive Vice President Jan Bray, the group discussed a Mega Issue and the board made plans for an annual retreat for strategic planning.
- A motion was passed to define the election year of the officers and board as the calendar year in which they are installed.
- Plans were made to hold sessions called “Train the Trainer,” to instruct officers, board members and chairpersons in how to give leadership training programs to affiliates.

In June, Executive Vice President Jan Bray announced that she would be leaving office at the end of September. Several years earlier, Bray had helped the association set up a transition plan for replacing an Executive Vice President and for hiring an interim executive vice president. President Shroll immediately activated the transition plan. Past President Mary McGuire agreed to be chair of a search committee that also included (All EA) Judy Akin, Joe Hancock, Faye Touchet, William Payne, Karen Brosi, Roger Harris and Sid Norton.

Meanwhile, an executive committee of association officers approved the hiring of Pam Kaul of Association Strategies as the search consultant, also asking Cate Bower, who has worked with NAEA in many undertakings in the past, to help with the transition. The executive committee began a search for an interim executive vice president to start in October and be with us until April.

The NAEA Annual Members Meeting was held in Cincinnati, OH in August of 2001, at the Westin Hotel overlooking the Ohio River and Fountain Square.

The Ohio Society did an outstanding job of hosting our group. At the time of the meeting, Cincinnati was decorated with pig statues to commemorate its 19<sup>th</sup>-Century history as a hog-packing center. NAEA appropriated that their theme with a very large stuffed pig that was auctioned off to the tune of “Cincinnati Dancing Pig,” a song made famous by singers Vic Damone and Red Foley. Sherrill (Gregory) Trovato, EA, USTCP was the winner of “Arnold” who traveled with her back to California and was a hit on the airplane.

The hotel provided the association with a very large and spacious suite of rooms, which allowed President Shroll to fulfill a long-time plan to host a party for all members attending. Jerry Joyce, EA and his lovely wife, Jan from Florida graciously served as bartenders for the event. The following night there was another party, a thank-you celebration for Jan Bray at which she was presented with a huge basket of “Everything Chocolate”.

### SIGNIFICANT BUSINESS AT THE ANNUAL MEMBERS MEETING:

- It was decided that directors would serve two-year terms and would be limited to two such terms. Five directors would be elected during odd-numbered years and six directors would be elected during even-numbered years.
- Motion was made to hold NAEA Taxpro 2004 in New York City.
- The unspeakable, horrible happening of September 11, 2001 shook NAEA to the core. Many members were affected personally, particularly in New York City and Washington DC. President Shroll sent a letter to all EAs in those areas to offer help from our members and the association. The theme of “Positivity” was useful in keeping up spirits and moving forward.

Jan Bray left at the end of September. The association immediately hired Interim Executive Vice President Kerry Stackpole, who was very helpful to the staff and officers seeking a new executive vice president. The search committee and executive committee had some trying times coming to agreement. They finalized a decision to hire Susan Zuber, CAE. She began her service as executive vice president of NAEA on April 15, 2002.

## 2002-2003



### Officers and Directors

PRESIDENT  
Judith Akin, EA

PRESIDENT-ELECT  
Kirby Robinson, EA

SECRETARY/TREASURER  
Faye Touchet, EA

IMMEDIATE PAST PRESIDENT  
E. Ann Shroll, EA

DIRECTORS  
Craig Brockman, EA  
Frank Degen, EA, USTCP  
Nancy Goedecke, EA  
Joseph Hancock, EA  
David Hatt, EA  
Rosemary Hernandez, EA  
Sherrie King, EA  
Lois Manning, EA  
Helen O'Planick, EA  
Bert Molinsky, EA  
Philip Shaffer, EA

EXECUTIVE VICE PRESIDENT  
Susan Zuber, CAE, Ex Officio

For the year 2002-2003, the installation of officers was held in May 2002 at the Regency Crystal City Hotel in Arlington, VA. Judy Akin, EA from Oklahoma was installed as president. Judy was very active in the Oklahoma Society in many roles moving up to president. She is an NTPI Fellow and also served on IRS liaison committees such as IRSAC and IRPAC. President Akin's convention was held in Phoenix, AZ and it was the last convention to be held by the association.

The Leadership Institute was held preceding the installation. The web board had a 200% increase in overall use in the prior year and NAEA received honorable mention by Association Trends for the EA Journal. Legislative action that would be detrimental to our profession had been stopped and the EA credential bill was now before Congress. Based on the above, President Akin announced her theme as "Change is the New Reality"

### FEATURES OF THE MAY MEETING:

- Discussion and motions were made to establish the associate category of membership.
- Mega Issue discussion was led by Government Relations Chair Les Shapiro, EA on the topic, "Enrolled agent – the name and the brand." A task force was set up to explore the EA term and any alternative ideas for changing the name.
- Past President Howard Sobelman, EA presented to the board the recommendation for the Orange County chapter of California Society of Enrolled Agents to host Taxpro 2005. This was tabled until the Annual Members Meeting in Phoenix in August, 2002.
- Withdrawal of the Idaho affiliate charter allowed EAs to join other affiliates, as the Idaho affiliate was inactive and was not interested in becoming active.
- The board approved a resolution recognizing Steven E. Rogers, EA (deceased) as having been an exemplary member.
- The board approved the resolution recognizing the Mission Society of Enrolled Agents CA 30<sup>th</sup> anniversary.

The Annual Members Meeting and National Conference were held in Phoenix, AZ in August 2002.

- An auction was held to benefit the legal defense fund and it was very successful.
- A Mega Issue discussion covered ideas for helping affiliates. Topics included CPE, routine items of governance, regional leadership seminars, regional conferences, sales of NAEA items at the affiliate meetings, membership across state lines, and the association status of "in for one – in for both."

Past presidents attending were Bess Messmer, EA; Howard Sobelman, EA; Sharon Kay Flynn, EA.

The December board meeting was held at the Holiday Inn in Alexandria, VA. All board members and officers were present.

- Most of the business of the meeting regarded bylaw amendments and the associate category, including discussion on an international affiliate and a friendship agreement with the Korean Association of Certified Public Tax Accountants.
- Discussion was held on the governing documents of the affiliates, and how to be sure they are in compliance with NAEA documents.

## 2003-2004

The year 2003 brought Kirby Robinson, EA of California to the role of president. Kirby was a very active member in California and the Mission Society. He served his local chapter and the state on many committees, through the chairs and offices and finally as president of CASEA. He is an NTPI Fellow. His theme for the year was "Taking Care of Business".

The Annual Members Meeting and National Conference were held at the Westin Crown Center in Kansas City, MO. President Robinson spoke about the success and presentation of the NAEA Strategic Plan that was approved at this meeting. Main events for the year were redirecting NAEA toward more member benefits and closer Congressional contact rather than focusing on IRS. Government outreach was a main focus. NTPI was restructured to get rid of the expensive "Dean" structure, in order to have better fiscal controls over this all-important NAEA benefit.

One issue brought before the board was the possibility of having a Japanese affiliate. President Robinson presented the history and background of this issue and then appointed CSEA President Lonnie Gary, EA to establish communications with the Japanese Society of Enrolled Agents and then report back to the board.

The Mega Issue discussion was communicating the value of the EA license. The board broke into groups to compile information to make a knowledge-based decision.

### OTHER BUSINESS:

- A motion was passed to have a task force establish guidelines for members running for office from the floor, and to bring those guidelines to the May board meeting.
- A Corporate sponsorship program was discussed and the Haefer Group led the program, which included leadership and staff.
- Tecker Consultants were engaged to do in depth telephone interviews with NAEA members, as part of the strategic planning process.
- Paul Meyer of Tecker facilitated a discussion on increasing membership and the findings and suggestions are to be incorporated into the strategic planning process.
- A Mega Issue discussion led by Frank Degen, EA, USTCP reviewed whether NAEA should be in the education business and, if so, in what way. Consensus was that we should retain NTPI as our signature program. The university concept was not supported; recommendations were that any program should produce net revenues.
- A motion was passed to approve NAEA teaming with Brainbench to pursue the SEE outsourcing project to be offered by IRS. Another motion was passed delegating responsibility for approval of the Brainbench/NAEA teaming agreement to the NAEA Executive Committee.



### Officers and Directors

PRESIDENT  
Kirby Robinson, EA

PRESIDENT-ELECT  
Faye Touchet, EA

SECRETARY/TREASURER  
Philip Shaffer, EA

IMMEDIATE PAST PRESIDENT  
Judy Akin, EA

DIRECTORS  
Frank Degen, EA USTCP  
Joe Hancock, EA  
David Hatt, EA  
Rosemary Hernandez, EA  
Emily Holland, EA  
Sherry King, EA  
Lois Manning, EA  
Bert Molinsky, EA  
Robert Reedy, EA  
Diana Thompson, EA

EXECUTIVE VICE PRESIDENT  
Susan Zuber, CAE, Ex Officio

## 2004-2005



### Officers and Directors

#### PRESIDENT

Faye Touchet, EA

#### PRESIDENT-ELECT

Frank Degen, EA, USTCP

#### SECRETARY/TREASURER

Lois Manning, EA

#### IMMEDIATE PAST PRESIDENT

Kirby Robinson, EA

#### DIRECTORS

Carol George, EA  
Joe Hancock, EA  
David Hatt, EA  
Rosemary Hernandez, EA  
Emily Holland, EA  
Jerry Joyce, EA  
Sherrie King, EA  
Ann Myers, EA  
Helen O'Planick, EA  
Robert Reedy, EA  
Diana Thompson, EA

#### EXECUTIVE VICE PRESIDENT

Susan Zuber, CAE, Ex Officio

The NAEA installation was held in May 2004 in Washington DC. At the request of President-elect Faye Touchet, EA, Past President Mary McGuire, EA was the installing officer. Faye Touchet, EA was very active in her home state of Louisiana, where she served as chair of almost every committee and worked her way up through the affiliate officer ranks to culminate as president of LSEA before moving on to the NAEA Board. She was active on the NAEA board of directors and has served on many committees, chairing most of them.

The Annual Members Meeting and National Conference were held in Washington, DC with President Touchet, EA in charge.

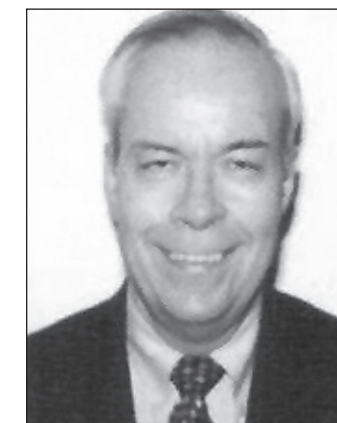
President Touchet recognized the following past presidents who were in attendance at the meeting (All EA): Bess Messmer, Larry Spector, Mary McGuire, Patricia Schmick, Ann Shroll, and Kirby Robinson. She also recognized the first timers in the audience.

President Touchet said NAEA was headed in the right direction and ready to implement the strategic plan.

#### SPECIFICS:

- NAEA had hired a staff government relations director, Robert Kerr, who had extensive experience working on Capitol Hill.
- The association was supporting the idea of registering commercial tax preparers and had funded the Bob Brinker radio talk show to build public awareness of the issue.
- To interact more effectively with Congress, the IRS and other agencies plus industry colleagues, NAEA had moved its headquarters from Gaithersburg, MD to downtown Washington, DC.
- Touchet reported a funding surplus for the first time in five years. She said financial diligence will be continued in order to build our reserves for the future.
- Over the coming months, a complete redesign of the website integrated with a new association database and accounting package will be implemented.
- Concentrated efforts are being made to enhance the relationship between state affiliates and NAEA.

## 2005-2006



### Officers and Directors

#### PRESIDENT

Frank Degen, EA, USTCP

#### PRESIDENT-ELECT

Lois Manning, EA

#### SECRETARY/TREASURER

David Hatt, EA

#### IMMEDIATE PAST PRESIDENT

Faye Touchet, EA

#### DIRECTORS

Carol George, EA  
Sherrill (Gregory) Trovato, EA, USTCP  
Joe Hancock, EA  
Rosemary Hernandez, EA  
Jerry Joyce, EA  
Sandra Martin, EA  
Ann Myers, EA  
Helen O'Planick, EA  
William Payne, EA  
Robert Reedy, EA  
Diana Thompson, EA

#### EXECUTIVE VICE PRESIDENT

Susan Zuber, CAE, Ex Officio

The installation of officers was held in Washington, DC in May 2005 with Past President Mary McGuire, EA doing the honors of the installation ceremony. New President Frank Degen, EA, USTCP is a very active member in the New York State Society of Enrolled Agents, having served three terms as its president. Additionally, he chaired many committees and served on many more. He was an NTPI Fellow and had CFP designation as well as having earned the USTCP credential for passing the tax court exam. He had been a speaker at many state and national functions and has represented NAEA on Capitol Hill, advocating enrolled agent causes. He has been quoted in many tax journals as well as the Wall Street Journal.

The 33<sup>rd</sup> Annual Members Meeting and National Convention were held in Washington, DC in August 2005. 129 members were in attendance, with a quorum of 65 members. President Degen recognized past presidents in attendance: Larry Spector, EA; Mary McGuire, EA; and Faye Touchet, EA. He also recognized the first timers who were present.

President Degen listed accomplishments of the association during the past year, beginning with a budget surplus for the second year, because of which NAEA would be able to put \$100,000 into reserves. He also said significant progress had been made to increase the recognition of enrolled agents at the national level and with major media outlets. He gave credit to the public awareness committee for its work in helping members promote themselves. He also cited NAEA's progress in enhanced advocacy efforts with Congress and with IRS. Additionally, he spoke of the debut of the new NAEA online store and the movement of the board to strategic operations.

There was a Town Hall meeting featuring an update on the proposed regulation of commercial return preparers. Government Relations Chair Bill Payne, EA and Senior Director of Government Relations Robert Kerr reported on the preparers issue as well as others, including OIC and AMT. A question and answer session followed.

#### GOVERNMENT RELATIONS DEVELOPMENTS:

- Bill Payne, EA reported his continuing efforts to have EAs pound the steps of Capitol Hill.
- NAEA held a first-time government relations event, a breakfast meeting with Congressman Jim Ramstad (R-MN), then chairman of the House Ways and Means Oversight Subcommittee, and approximately 30 NAEA members.
- Later in the year, the board of directors approved the formation of the NAEA Political Action Committee. The PAC demonstrated NAEA's commitment to be a player in the areas of tax legislation and administration.

Directors of Membership and Technology Manager Sam Matlick, CAE and Sarah Downey (staff) presented a live demonstration of NAEA's new website project.

## 2006-2007



### Officers and Directors

#### PRESIDENT

Lois Manning, EA

#### PRESIDENT ELECT

Diane Thompson, EA

#### SECRETARY/TREASURER

David Hatt, EA

#### IMMEDIATE PAST PRESIDENT

Frank Degen, EA, USTCP

#### DIRECTORS

Dorothy Anderson, EA

Betsy Buckingham, EA

Sherrill (Gregory) Trovato, EA, USTCP

Jerry Joyce, EA

Dave Levine, EA

Sandra Martin, EA

William Payne, EA

John Rasmussen, EA

Robert Reedy, EA

Linda Ruckel, EA

Keith Stanton, EA

#### EXECUTIVE VICE PRESIDENT

Susan Zuber, CAE, Ex Officio

The installation of officers and directors was held at the May meeting of NAEA in Washington, DC. Newly elected President Lois Manning, EA had been a member of the California Society serving as chair on many committees and working through the ranks to be President of CASEA before she moved to the NAEA board. She is an NTPI Fellow and has served on many committees for NAEA.

The annual meeting was held in Washington, DC in August 2006. President Manning called the meeting to order with 98 members in attendance and a quorum of 50 members. President Manning recognized past presidents in attendance: Frank Degen, EA, USTCP; Mary McGuire, EA; Pat Schmick, EA; and Faye Touchet, EA. President Manning also welcomed all the first-timers present as well as the representatives of the state affiliates. She noted that the current NAEA membership now stands at 11,766 with the state affiliates actively recruiting members with 88 new members from the IRS Tax Forums. She also noted the success of the Presidents Exchanges, the regularly scheduled state affiliate leader's conference calls and the new benefits offered to the state societies. She recognized the government relations team as they continue to advocate for the registration of commercial preparers. She cited NAEA's role in working with Thompson Prometric in the development of the new online SEE.

In the Town Hall meeting, President Manning noted that Bylaws Chair, Faye Touchet, EA and her committee had been charged with reviewing the current bylaws and revising them to conform with current NAEA practices as well as best practices of the association profession. She then called on Touchet to provide an update to their work, which was followed by a question and answer session.

A motion was passed to set up a business continuity planning process.

Discussion was held on SEE outsourcing and a Government Relations update was given by Robert Kerr. This discussion was mainly about the enrollment of preparers issues.

Special order of business focused on the EVP succession plan update. President-elect Diana Thompson, EA, was assisted by Sherrill (Gregory) Trovato, EA, USTCP and Bill Payne, EA on this task force. Significant issues, including legal and financial, are involved in the plan and the group will continue to work on the details and present an update at the November board meeting.

A motion was passed that if any enrolled agent is hired to speak at NTPI or any other educational event, they must be a member in good standing of NAEA.

The November meeting of the board was held at the Key Bridge Marriott in Arlington, VA with President Manning presiding.

There was a moment of silent reflection on the loss of two of our prominent members; Les Shapiro, EA; and Chuck Henderson, EA.

In attendance were past presidents Faye Touchet, EA and Frank Degen, EA, USTCP.

President Manning praised the success of the President's Exchange which was held the day before this meeting and thanked the staff for their efforts on behalf of NAEA.

A motion was made to accept CPE in areas of state and local taxation or practice management sponsored by affiliate chapters will be eligible for purposes of the additional six hours of CPE required by NAEA.

There was a discussion led by Frank Degen, EA, USTCP about the new charitable contribution regulations and their implications. A copy of the statute was distributed and a lengthy discussion followed. It was agreed that NAEA should ask for clarification and share our concerns with IRS.

Bylaws Chair Faye Touchet, EA gave an update on the work of that committee in revising the bylaws. President Manning commended the committee on their work to date.

Sam Matlick, CAE (staff), director of membership discussed the status of the planned tax research service stating there are still a number of variables that need to be worked out before we have a final product.

## 2007-2008



### Officers and Directors

PRESIDENT  
Diana Thompson, EA

PRESIDENT-ELECT  
David Hatt, EA

SECRETARY/TREASURER  
Jerry Joyce, EA

IMMEDIATE PAST PRESIDENT  
Lois Manning, EA

DIRECTORS  
Dorothy Anderson, EA  
Elizabeth Buckingham, EA  
Lonnie Gary, EA  
Sherrill (Gregory) Trovato, EA, USTCP  
Gina Jones, EA  
David Levine, EA  
Sandra Martin, EA  
John Rasmussen, EA  
Linda Ruckel, EA  
Keith Stanton, EA  
Karen Yeager, EA

EXECUTIVE VICE PRESIDENT  
Susan Zuber, CAE, Ex Officio

The May meeting of the NAEA Board of Directors was held in Washington, DC at the Hamilton Crowne Plaza. New President Diana Thompson, EA was a very active member in the Ohio Society of Enrolled Agents serving through the committees, chairs and the board to the presidency of OSSEA before moving to the NAEA board where she has served on many committees and chairs and also moved up through the offices. She is also an NTPI Fellow.

President Thompson called on Faye Touchet to present the bylaws update and report. Faye thanked committee members for their hard work and explained the revisions under consideration.

A motion passed to present the changes to the members at the annual meeting in August.

President Thompson, as chair of the Executive Vice President Succession Plan Task Force, provided an update of the group's continuing work.

President Thompson called on Senior Director of Government Relations (staff) Robert Kerr and Director of Membership Sam Matlick, CAE (staff) to update the new SEE being offered online. It was noted that the IRS failed to implement a checkbox on the exam to allow test takers to share test information with professional organizations, which has greatly curtailed our access to passers of the test to recruit for membership. Kerr and Matlick said efforts would continue to correct this omission.

Executive Vice President Susan Zuber and Sam Matlick discussed the new NAEA research service and the effort to identify a potential partner for the service. Matlick then introduced a representative of The Tax Institute to demonstrate the proposed research service. A motion passed to accept the proposed research subject to negotiation of a final contract.

The Annual Members Meeting and National Convention of NAEA was held in August 2007 at the Sheraton Baltimore City Center Hotel in Baltimore, MD. President Thompson welcomed guests and introduced past presidents Frank Degen, EA, USTCP, Ann Shroll, EA, Mary McGuire, EA, Pat Schmick, EA, Faye Touchet, EA, and Lois Manning, EA. President Thompson gave special recognition to Mary McGuire for 30 years of association membership. Thompson thanked state affiliates for their continued work to make the Presidents Exchange successful and stated that NAEA still has a 95% retention rate for membership.

### SIGNIFICANT BUSINESS:

- A motion was passed to transfer \$50,000 to the NAEA designated operating reserve fund.
- NAEA Past President Syd Schuldiner, EA bequeathed \$300,000 to NAEA. A discussion ensued as to how NAEA should use this money. Numerous ideas were offered and will be considered by the board at a later date.
- A motion was passed to ratify the Executive Committee action approving the contract with Delphis Tax Solutions (formerly known as The Tax Institute) for NAEA's tax research service.
- Jeff Trinca of Van Scoyoc and Senior Director of Government Relations Robert Kerr reported on the registration of preparers issue. President Thompson awarded Jeff Trinca the NAEA Outstanding Supporter of Enrolled Agents Award at this session.
- A task force was set up to review NAEA's CPE requirement and decide whether to amend the requirements. The task force will present its findings at the November meeting.
- Mega Issues discussion was on various pending tax administration issues, preparer penalty provisions, and offers in compromise/installment agreements.

The November NAEA board meeting was held at the Key Bridge Marriott in Arlington, VA.

Many general housekeeping type motions were passed.

Discussions were held on the tax research service and members were updated on progress. Service was expected to launch at the year's end. Discussions were also held on the government relations issues pending before Congress and the IRS, as well as tax law updates.

President Diana Thompson, EA welcomed all first timers attending as well as Past Presidents Judy Akin, EA and Faye Touchet, EA. President Thompson thanked everyone for hard work and thanked all the state affiliate presidents, NAEA staff, and the board of directors for making her tenure as president enjoyable.

## 2008–2009



### Officers and Directors

#### PRESIDENT

David Hatt, EA

#### PRESIDENT-ELECT

Sandra Martin, EA

#### SECRETARY/TREASURER

Sherrill (Gregory) Trovato, EA, USTCP

#### IMMEDIATE PAST PRESIDENT

Diana Thompson, EA

#### DIRECTORS

Dorothy Anderson, EA  
Elizabeth Buckingham, EA  
Lonnie Gary, EA  
Gina Jones, EA  
Jerry Joyce, EA  
Marianne Kreycik, EA  
Bill Payne, EA  
Mickey Reedy, EA  
Keith Stanton, EA  
Alexander Thompson, EA  
Karen Yeager, EA

#### EXECUTIVE VICE PRESIDENT

Susan Zuber, CAE, Ex Officio

The NAEA board meeting was held May 10, 2008 at the Hamilton Crowne Plaza in Washington, DC. New President David Hatt, EA received a BS in Finance from San Diego State University and a MS in Taxation from California State University. He is an NTPI Fellow and served four years as a director of NAEA, also serving as secretary/treasurer. He was active in the California Society of Enrolled Agents, serving on many committees. His theme for the 2008 year was “Success is Never Final”.

Marianne Kreycik, EA was installed as a director to take the vacated seat of Sherrill (Gregory) Trovato EA, USTCP, who was then secretary/treasurer.

President Hatt welcomed guests and recognized past presidents in attendance as well as all of the state affiliate presidents and the first timers. Past presidents attending were: Frank Degen, EA, USTCP; Kirby Robinson, EA; Lois Manning, EA; Judy Akin, EA; Larry Spector, EA; Pat Schmick, EA and Mary McGuire, EA. Mary McGuire, EA was recognized as having attended each of NAEA's annual meetings for the past 31 years. There were 75 members in attendance and a quorum was reported.

### BUSINESS:

- Director of Membership Sam Matlick, CAE (staff) gave a presentation on NAEA's new online SEE prep program. A question-and-answer session followed.
- President Hatt also thanked Jerry Joyce, EA for his service as secretary/treasurer for the past year. Staff member Bill Grutzkuhn and Secretary/Treasurer Sherrill (Gregory) Trovato, EA, USTCP then presented the proposed 2008–2009 budget, which was passed.
- There was an update on the Affiliate Council program and an update on current government relations initiatives and the current environment on Capitol Hill. Mega Issue discussion was held on Regulations of Preparers Strategy.

The Annual Members Meeting of the NAEA Board of Directors was held on August 13, 2008 at the Sheraton Baltimore City Center Hotel in Baltimore, MD. President Hatt welcomed the guests and introduced the NAEA past presidents in attendance: Judy Akin, EA; Mary McGuire, EA; Frank Degen, EA, USTCP; Lois Manning, EA and Faye Touchet, EA.

The November meeting was called to order on November 8, 2008 at the Key Bridge Marriott in Arlington, VA. President Hatt thanked all in attendance for their hard work during his term of office. As accomplishments, Hatt noted:

- The launch of the tax research service and increased NAEA participation at IRS Forums.
- The formation of the Affiliate's Council and the introduction of the online SEE prep program.
- Securing introduction of the paid preparer's bill before the U.S. Senate and House of Representatives.
- NAEA's ability to attract senior IRS staff as speakers at national meetings and the association's success in being mentioned on television, radio, and in national and local publications.
- Getting financial writer, lecturer and radio host Dave Ramsey to add the term “enrolled agent” to his on-the-air language and has opened up the “Endorsed Local Provider” program to enrolled agents.

President Hatt commended the ongoing strategic planning process, quoted Bill Marriott, Jr. as saying “Success is Never Final” and encouraged NAEA and the state affiliates to continue working together for the benefit of the members.

During a staff update on future NTPI locations, Senior Director of Government Relations Robert Kerr stated that it is very likely the program will move west from the current location in Baltimore. Many members have asking that the program to be moved around the country.

Marty Stein, EA, president of the New Jersey Society of Enrolled Agents, presented NAEA with a check for an NTPI scholarship in honor of Nat Friedman, EA, a former NJSEA member.

It was noted that in March of 2008 President Hatt appeared with seven other EAs on *The Today Show* with Matt Lauer and Meredith Viera to answer questions from viewers, and the segment proved to be one of the best viewed on the show. Jean Chatzky, NBC News personal financial correspondent, reported on the work done by enrolled agents and why they are expert tax preparers. Martha Lockwood, NAEA director of communications, noted that staff efforts made this news coverage possible. Martha also developed a new brochure on record retention.

It was a very successful year ending with a \$1 million reserve account surplus.

Executive Vice President Susan Zuber, CAE, resigned.



## 2009-2010



### Officers and Directors

#### PRESIDENT

Sandra Martin, EA

#### PRESIDENT-ELECT

Gina Jones, EA

#### SECRETARY/TREASURER

Sherrill (Gregory) Trovato, EA, USTCP

#### IMMEDIATE PAST PRESIDENT

David Hatt, EA

#### DIRECTORS

Elizabeth Buckingham, EA

Deborah Cope, EA

Lonnie Gary, EA

Jerry Joyce, EA

Marianne Kreycik, EA

Winston Macon EA

Robert Reedy, EA

Keith Stanton, EA

Alexander Thomson, EA

Jack Wood, EA

#### INTERIM EXECUTIVE VICE PRESIDENT

Sam Matlick, CAE, Ex Officio

The regular meeting of the board of directors was called to order on May 9, 2009 at the Hamilton Crowne Plaza in Washington, DC with newly elected President Sandra Martin, EA presiding. President Martin was very active in her home state of New York from the time she joined in 1989. She served NYSSEA as treasurer, vice president and president as well as convention chair. She served NAEA as awards chair and as a director for several years before becoming president. She is an NTPI Fellow.

President Martin welcomed guests and recognized past presidents Frank Degen, EA, USTCP; Pat Schmick, EA; and Faye Touchet, EA as well as the state affiliate presidents who attended.

The budget was presented and a motion passed to pay \$15,000 to upgrade the web board through the capital account. A motion passed to pay \$18,000 for upgraded computer equipment.

#### OTHER BUSINESS:

- Interim Executive Vice President Sam Matlick provided an update on the SEE prep course offered by NAEA and stated that training classes would be given to the state affiliate leaders on May 7 with plans to offer five sessions during the summer and fall of 2009.
- Faye Touchet, EA was appointed chair of the committee searching for a new executive vice president to replace the resigned Susan Zuber. Faye introduced Shira Harrington of Positions, Inc. and Chris Dowell of the Breckenridge Group, who were assisting with the search.
- Staff Director of Communications Martha Lockwood presented an overview of NAEA's recent public relations programs and of the recent *Today Show* appearance.
- The Mega Issue discussion, facilitated by Government Relations Chair Frank Degen, EA, USTCP and Senior Director Government Relations Robert Kerr (staff), covered the regulation of commercial preparers. Degen and Kerr also reported on the success of the Government Relations Fly-In, held on May 6 with 26 members participating.

The 37<sup>th</sup> annual meeting of the NAEA board of directors was held on August 12, 2009 at the Sheraton Baltimore City Center Hotel with President Martin presiding and all officers and board members present. There were 73 members attending; a quorum was declared. Past presidents attending were Judy Akin, EA; Frank Degen, EA, USTCP; Mary McGuire, EA; Faye Touchet, EA; and Larry Spector, EA.

#### BUSINESS:

- An update was presented on the status of the regulation of commercial preparers.
- The board was asked for comments and suggestions on potential NAEA educational initiatives. Changes to the policy and procedures manual were discussed.
- A discussion was held on having an emeritus retiree status and a possible new category for students.
- Mickey Reedy, EA, Chair of Public Awareness gave a power point presentation for "A Career as an Enrolled Agent" which will be distributed to colleges and universities.

The regular meeting of the NAEA Board of Directors was called to order in November 2009 at the Key Bridge Marriott in Arlington, VA. All officers and board members were present. President Martin welcomed all guests and acknowledged past presidents Judy Akin, EA; Frank Degen, EA, USTCP; Mary McGuire, EA; and Faye Touchet, EA.

President Martin welcomed new executive vice president, Mike Nelson, CAE and thanked all in attendance for their work on APEX and gave appreciation to the state leaders participating.

President Martin then relinquished the gavel to President-elect Jones and moved to address the board of directors along with Faye Touchet, EA, chair of the former search committee. They thanked the members of the search committee and stated importance of member involvement in the work of NAEA.

#### OTHER BUSINESS:

- President-elect Jones noted that there were some challenges in the recent executive vice president search process. She introduced members of the succession task force, the group assigned to revise the succession plan in order to eliminate problems and provide seamless transitions in the future.
- Secretary/Treasurer Sherrill (Gregory) Trovato, EA, USTCP presented the financials recognizing the NTPI and better marketing that increased revenues to a variance of \$82,000 over budget. The audit report was accepted and passed for year ending June 30, 2009.
- Frank Degen, EA, USTCP reported on recent legislation in New York State and how the NAEA legal defense fund helped the state protect the rights of the enrolled agent. He also celebrated NAEA's stellar performance at the IRS tax forums, noting the sessions led by NAEA were rated at 95% or higher for each of the forums and scored the highest overall ranking. Senior Director of Government Relations Robert Kerr publicly thanked the instructors, Claudia Hill, EA and Frank Degen, EA, USTCP.

## 2010-2011



### Officers and Directors

#### PRESIDENT

Gina Jones, EA

#### PRESIDENT-ELECT

Sherrill (Gregory) Trovato, EA, USTCP

#### SECRETARY/TREASURER

Alexander Thomson, EA

#### IMMEDIATE PAST PRESIDENT

Sandra Martin, EA

#### DIRECTORS

Kathleen Collins, EA  
Deborah Cope, EA  
Lonnie Gary, EA  
Audrey Griffin, EA  
Winston Macon, EA  
Lisa Miller, EA  
Diana Molina, EA  
Bill Payne, EA  
Mickey Reedy, EA  
Rich Rhodes, EA  
Jack Wood, EA

#### EXECUTIVE VICE PRESIDENT

Michael Nelson, CAE, Ex Officio

The regular meeting of the NAEA board of directors was called to order on May 1, 2010 at the L'Enfant Plaza Hotel in Washington, DC with President Gina Jones, EA presiding. President Jones is a member of the Louisiana Society of Enrolled Agents. She joined NAEA in 2001 and, at the state level, served as a committee chair, director, treasurer and president. She also was an instructor for their speakers' workshops. In 2005, she was elected to the NAEA board and has served on many committees and task forces.

All members were present with the exception of Director Bill Payne, EA who was absent because of illness.

A quorum was present. President Jones welcomed all guests and introduced the past presidents in attendance: Judy Akin, EA; Frank Degen, EA, USTCP; Mary McGuire, EA; and Faye Touchet, EA.

The treasurer's report was presented and accepted subject to audit. Secretary/Treasurer Alexander Thomson, EA and Finance Director Bill Grutzkuhn then presented the proposed budget. A motion passed to approve the proposed budget.

#### BUSINESS:

- Bill Grutzkuhn presented the capital budget and recommended that the current website be redesigned and servers replaced. Costs were expected to be \$60,000. Secretary/Treasurer Thompson recommended the capital expenditure budget be adopted as presented. A motion to that effect passed.
- Executive Vice President Mike Nelson addressed the board of directors, commending the leadership of the Governance Committee under Bill Payne, EA. Nelson stated that new job descriptions had been completed for the positions of director, Executive Committee, president, president-elect, secretary/treasurer and immediate past president. A motion was passed accepting the Governance report and recommendations.
- President-elect Sherrill (Gregory) Trovato, EA, USTCP presented the report of the Succession Task Force report, which delineated the authority of the board of directors, the Executive Committee and the Search Committee. A motion was passed to accept the succession plan as presented.
- The Bylaws Committee reported on the associate member category, which was approved to be presented to the membership at the Annual Members Meeting.
- Task Force Chair Frank Degen, EA, USTCP reported on the regulation of paid preparers. Degen thanked his committee for hard work during tax season. It was agreed the board would very closely monitor what the IRS does in this regard. A motion was passed that the core mission of NAEA will remain to promote the profession of enrolled agents.
- There was a discussion of Government Relations Fly-In Day, which was a huge success with 50 members traveling at their own expense to meet with Members of Congress on Capitol Hill.

The regular meeting of the board of directors of NAEA was called to order on August 11, 2010 at the Mandalay Bay Resort and Hotel in Las Vegas with President Jones presiding. The board unanimously ratified the appointment of Jerry Joyce, EA as a director to complete the unfinished term of Bill Payne, EA of Florida who passed away after suffering a heart attack in July 2010. President Jones installed Jerry Joyce, EA as a director.

All members of the board of directors and officers were in attendance and a quorum was present. President Jones welcomed all guests and the past presidents in attendance: Sandra Martin, EA; David Hatt, EA; Faye Touchet, EA; Judy Akin, EA; Mary McGuire, EA; and Greg Steinbis, EA, CPA.

#### BUSINESS:

- President-elect Sherrill (Gregory) Trovato, EA, USTCP presented the new organizational chart of the association and a motion passed to accept the proposed chart.
- Motions were made and passed to accept the newly revised Policy and Procedures Manual.
- The government relations update was given by Senior Director of Government Relations Bob Kerr, who discussed the continuing factors dealing with paid preparer regulations. The report was accepted.

The 38<sup>th</sup> Annual Members Meeting of NAEA was held at the Mandalay Bay Resort & Hotel in Las Vegas with President Jones presiding and all current board members present. There were 120 members in attendance and a quorum was present. President Jones recognized NAEA staff and member volunteers and thanked them for their efforts on behalf of NAEA. She introduced the past presidents in attendance: Judy Akin, EA; David Hatt, EA; Mary McGuire, EA; Greg Steinbis, EA, CPA and Faye Touchet, EA.

At a Town Hall meeting, there was an extended discussion of the survey results on a possible title change for enrolled agents. IRS officials had suggested that if we wanted to change the name, this was a good time to do so, because of the RTRP regimen. The two most popular names were "certified tax professional" and "certified tax practitioner." President Jones noted that IRS had stated we could not use the word "certified" in the new name.

Jean Gates, EA presented a resolution that the members of this assemblage are opposed to any change to the NAEA Policy and Procedure Manual that would require members seeking to serve as an officer of the association to have completed at least one year on the NAEA board within the preceding three years before being eligible to run for the position.

The regular meeting of the board of directors of NAEA was called to order on November 13, 2010 at the Hilton Alexandria Hotel in Old Town Alexandria, VA with President Jones presiding. All board members were present and Secretary/Treasurer Thomson noted that a quorum was present. President Jones welcomed all guests and introduced the past presidents in attendance: Sandra Martin, EA; Frank Degen, EA, USTCP; Pat Schmick, EA; and Mary McGuire, EA.

A motion was passed to accept the treasurer's report, subject to audit.

## 2011-2012

### BUSINESS:

- Secretary/Treasurer Thomson recommended against a dues increase for 2011-2012, based on the economic conditions of the country. A motion passed to that effect.
- Director Winston Macon, EA moved to accept the Audit Committee Report, which was unqualified and clean. A motion was passed.
- In the Government Relations update, committee chair Frank Degen, EA, USTCP and Senior Director of Government Relations Bob Kerr talked about the FTC's interest in advertisements from people offering to settle unsecured tax debt. Executive Vice President Mike Nelson commented that now the FTC knows about enrolled agents and talked about how FTC regulations affect the profession. Letters were written to IRS about CPE requirements.
- Chair Jackie Thomson, EA and Deputy Director Sam Matlick gave the Affiliate Council report, stating that the APEX meeting was successful with 30 affiliate leaders present. Thomson and Malick also unveiled a new affiliate manual and a PR manual that they had developed.
- Motions were made to approve the new NAEA bylaws on most of the proposals. All the proposals were passed. Most of the changes were general.

The regular meeting of the board of directors of NAEA was held on April 30, 2011 at the L'Enfant Plaza Hotel in Washington, DC with President Sherrill (Gregory) Trovato, EA, USTCP presiding.

At the California Society of Enrolled Agents, President Trovato served on and chaired many committees and received awards for her contributions to NAEA. A graduate Fellow of NTPI, she served as an Instructor for NTPI and president of the NTPI Fellows Association. She has been admitted to practice before the US Tax Court and earned an MS in Taxation, an MBA in Finance and BS in Accounting.

President Trovato welcomed guests and introduced past presidents in attendance: Sandra Martin, EA; Frank Degen, EA, USTCP; Gina Jones, EA; Faye Touchet, EA; Judy Akin, EA and Mary McGuire, EA.

A government relations update reported that the Fly-In Day was a success with nearly 100 members attending. Issues: return preparer oversight and a tiered system for tax preparation.

### SIGNIFICANT MOTIONS PASSED:

- That NAEA retain the enrolled agent name.
- To make bylaw changes and corrections to be presented at the Annual Members Meeting.
- To allow SEE preparation courses to qualify for 15 CPE of the 30 required.
- To allow RTRPs incentives and benefits to encourage joining NAEA
- To take NTPI Level I on the road beginning in November 2011
- To hold the 2012 National Conference in Las Vegas
- To allow electronic devices to be used at the board table for NAEA purposes at all meetings.

The 2011 NAEA Annual Members Meeting was held at the Mandalay Bay Resort in Las Vegas with President Sherrill (Gregory) Trovato, EA, USTCP presiding. All members of the board were present. There were 115 members in attendance and a quorum was present.

President Trovato welcomed guests and introduced former NAEA presidents: Judy Akin, EA, Frank Degen, EA, USTCP; Gina Jones, EA; Sandra Martin, EA; Mary McGuire, EA; and Pat Schmick, EA.

President Trovato thanked all the members who participated in the National Conference, stating that more than 680 people took part in the education at all levels.

A discussion on proposed bylaws was tabled until the November meeting. There was also a discussion on social media.

The regular meeting of the board of directors was held on August 10, 2011 with President Trovato presiding. All members of the board of directors were present. Past presidents attending were: Judy Akin, EA; Frank Degen, EA, USTCP; Gina Jones, EA; Sandra Martin, EA; Mary McGuire, EA; and Pat Schmick, EA.



### Officers and Directors

PRESIDENT  
Sherrill (Gregory) Trovato, EA, USTCP

PRESIDENT-ELECT  
Frank Degen, EA, USTCP

SECRETARY/TREASURER  
Betsey Buckingham, EA

IMMEDIATE P PRESIDENT  
Gina Jones, EA

DIRECTORS  
Kathleen Collins, EA  
Debbie Cope, EA  
Terry Durkin, EA  
Audrey Griffin, EA  
Jerry Joyce, EA  
Lisa Miller, EA  
Diana Molina, EA  
Mickey Reedy, EA  
Rich Rhodes, EA  
David Shaw, EA  
Jack Wood, EA

EXECUTIVE VICE PRESIDENT  
Michael Nelson, CAE, Ex Officio

## 2012-2013

### SIGNIFICANT MOTIONS PASSED:

- To accept changes to the NAEA Code of Ethics and Rules of Professional Conduct recommended by the Governance Committee.
- To accept changes recommended for the job descriptions of the officers and BOD.
- To adopt the recommendations from the Schuldiner/Smollan Memorial Fund Task Force in its entirety effective immediately.
- To accept the new NAEA and enrolled agent logos as presented.

Next meeting was set for Albuquerque, NM, along with NTPI Level I and the Leadership Academy, in November 2011.

### BUSINESS:

- President Trovato, EA, USTCP offered a challenge to the members to “Say YES to the challenges and opportunities that face NAEA and the members made that challenge a reality.
- There was discussion of retaining the name “enrolled agent” but the members and board of directors elected to retain the name. A new tagline and logo was initiated proclaiming EAs as America’s Tax Experts and NAEA as the organization Powering America’s Tax Experts.
- A new website was unveiled in early 2012. NTPI Level I went back on the road and the education events had record-breaking attendance.
- The board of directors approved a new three-year strategic plan.
- The new Schuldiner/Smollan Leadership Academy was begun in the fall of 2011 with 39 members learning new skills to help their affiliate structure.

The regular meeting of the board of directors of NAEA was called to order on May 5, 2012 at the L’Enfant Plaza Hotel in Washington, DC. President Frank Degen, EA, USTCP presided.

A “first” was established at this meeting when President Degen was installed, as this was his second term in the office of president. The first was 2005-2006. Frank was a stellar member of NAEA, active in his home state of New York but also serving on many committees and task forces at the national level. He is an NTPI Fellow and was admitted to practice in Tax Court (USTCP). He was an instructor for NTPI, on the road teaching taxes at many of the affiliates. He was an advocate for NAEA on Capitol Hill and quoted in many national newspapers and magazines.

Secretary/Treasurer Michael Reedy established a quorum. President Degen welcomed all guests and acknowledged the past presidents attending: Judy Akin, EA; and Sherrill (Gregory) Trovato, EA, USTCP.

President Degen drew attention to the new strategic plan, highlighting the association’s number one priority: promotion of enrolled agents. Degen stated the board of directors would deliberate on whether to allow NAEA or state affiliate paid staff to be nominated for the Outstanding Supporter of EAs Award. He appointed a three-person task force to review whether NAEA should withdraw the charter of the Alaska affiliate.

### BUSINESS:

- A motion was passed accepting the variance report of the secretary/treasurer.
- A motion was accepting the budget as presented, which includes provisions for radio and TV commercials, increased funding for the Government Relations Fly-In Day, NTPI DC, online member kits and technology updates tied to specific goals of the strategic plan.
- A motion was passed approving the appointment of the Executive Committee including the elected member-at-large director Terry Durkin.
- A motion was passed to have the president appoint three members to the Advisory Board of the Schuldiner/Smollan Memorial Fund with staggered terms of three years. The president will appoint one member each year and the chair will be the member serving the third year of his or her term.
- A motion was passed to list nominees and candidates on the ballot in alphabetical order, with nominees listed first and then candidates.
- A motion was passed to approve various bylaw changes in keeping with NAEA strategic plan
- A motion was passed approving NAEA’s investment portfolio be moved to SunTrust Investment Services.

There was a lengthy discussion by the Government Relations Committee facilitated by Chair Lonnie Gary, EA, USTCP assisted by Senior Director of Government Relations Bob Kerr. Topics were IRS math error notices and an update on members who assisted the GAO auditors assessing IRS performance in promoting the health care tax credit for small employers.



### Officers and Directors

PRESIDENT  
Frank Degen, EA, USTCP

PRESIDENT-ELECT  
Betsey Buckingham, EA

SECRETARY/TREASURER  
Michael Reedy, EA

IMMEDIATE PAST PRESIDENT  
Sherrill (Gregory) Trovato, EA, USTCP

DIRECTORS  
James Adelman, EA  
Deborah Cope, EA  
Terry Durkin, EA  
Audrey Griffin, EA  
Victoria McGinn, EA, CPA  
Lisa Miller, EA  
Rich Rhodes, EA  
David Shaw, EA  
Craig Smith, EA, USTCP  
Jack Wood, EA  
Laurie Ziegler, EA

EXECUTIVE VICE PRESIDENT  
Michael Nelson, CAE, Ex Officio

NAEA Federal Legislative Counsel Jeff Trinca provided an update on paid preparer regulation, the EA credential protection act, support of the IRS budget and consumer protection regulation.

The Annual Members Meeting was held in Las Vegas in August 2012 with President Frank Degen, EA, USTCP presiding. All the officers and board of directors were present. There were 166 members in attendance and a quorum was declared. Past presidents in attendance: Judy Akin, EA; Gina Jones, EA, Sandra Martin, EA; Sherrill (Gregory) Trovato, EA, USTCP, Faye Touchet, EA; and Mary McGuire, EA. President Degen presented Mary McGuire with a plaque in recognition of her 35 consecutive years of attendance at Annual Members Meetings.

President Degen expressed his thanks to the many members attending the annual meeting and he also commented on the number of those attending the NTPI education event. He lauded the efforts of the volunteers and staff for their work in coordinating the event and noted the Level 3 graduating class would be the largest ever. He encouraged members to promote their expertise at every opportunity.

A motion was passed to change the bylaw 10.02 for nominations to read, "...at least one but not more than two nominees for each director and officer position."

The regular meeting of the board of directors of NAEA was called to order on August 8, 2012 at the Mandalay Bay Hotel and Resort in Las Vegas, NV, with President Degen presiding. All officers and board members were present. Past presidents in attendance: Gina Jones, EA; Sandra Martin, EA; Mary McGuire, EA; Sherrill (Gregory) Trovato, EA, USTCP; and Faye Touchet, EA.

#### **BUSINESS:**

- A motion was passed accepting the treasurer's report subject to audit.
- The Education Committee report concerned holding classes for presentation of tax court education in conjunction with NTPI and the possibility of partnering with an outside source for the classes.
- A motion was passed not to pursue any USTCP partner offerings and to focus on other charges that address the general membership.
- Chair Lisa Miller, EA, presented the Governance Committee report, which had two charges for the committee: the issue of increased voter turnout for NAEA elections and readership of the *E@lert*. A motion was passed to adopt the committee recommendations.
- The Alaska Task Force, led by Director David Shaw, EA reported on attempts to contact all of the Alaska members, which proved difficult because of the and climate and other factors. The report presented a 14-month plan to determine the future of the Alaska affiliate. A motion was passed to accept the task force recommendations.

The regular meeting of the board of directors of NAEA was to have been held on November 3, 2012 in Crystal City, VA. However, Hurricane Sandy's disruptions would not permit travel to the Washington, DC area. Thus, for the first time, the board conducted a meeting by telephone conference call. Forty members took part in the call.

The board noted the 25<sup>th</sup> NTPI Level 3 graduating class, the largest ever. The board honored Bryan Gates, EA, with the honorary designation, "Father of NTPI." The board noted that Gates' initial vision and leadership and the continued dedication of other volunteers led to the unparalleled success of NTPI. An acclamation to that effect was posted on the NAEA website.

Referring to the unusual meeting, President Degen noted that Mother Nature had certainly left her mark during his second term as NAEA president.

# Awards

## *Founder's Award*

The purpose of this award is to recognize significant leadership and contributions having immediate and/or long-term impact on the growth and progress of the association. This once-in-a-lifetime achievement award is the association's highest recognition bestowed on a member.

To receive this award, a member must have belonged to the association for at least three years. The member must have made significant contributions to the development and growth of NAEA on the national, state and local levels. The following members were selected to receive this prestigious award:

- 2012 Terry Durkin, EA (MA)
- 2011 Larry Liptscher, EA (NY)
- 2010 Steven E Rodgers, EA (NV) (posthumous)
- 2009 Patricia Schmick, EA (WA)
- 2008 Diana Thompson, EA (OH)
- 2007 no award
- 2006 Francis X. Degen, EA, USTCP (NY)
- 2005 Faye Touchet, EA (LA)
- 2004 Kirby Robinson, EA (CA)
- 2003 Leslie Shapiro, EA, JD (DC)
- 2002 E. Ann Shroll, EA (FL)
- 2001 Judith A. Akin, EA (OK)
- 2000 no award
- 1999 Beanna Whitlock, EA (TX)
- 1998 Joseph F. Lane, EA (CA)
- 1997 Mary McGuire, EA (NY)
- 1996 Jack Robishaw, EA (CA)
- 1995 Claudia Hill, EA (CA)
- 1994 Laurence O. Spector, EA (PA)
- 1993 Sharon-Kay Flynn, EA (MA)
- 1992 Nancy Nesbitt, EA (CA)

## *Excellence in Public Awareness Award*

The purpose of this award is to recognize significant contributions having immediate and/or long-term impact on making the “enrolled agent” and “EA” more readily recognized nationally, regionally, or locally as the tax professional of choice. This award is limited to affiliates, chapters of NAEA affiliates and to those individuals who are current members in good standing with the association. Posthumous nominations are permissible. The award is given to an organization or individual who has contributed significantly in the area of public awareness through public or media appearances, public awareness administration, serving on an NAEA committee, teaching, writing, development, and service with a public agency or other activity while representing NAEA.

- 2012 Kathy Maria Rocha, EA (CA)
- 2011 William “Bill” Stevenson, EA (NY)
- 2010 Ellen F. Campbell, EA (AZ)
- 2009 Eva Rosenberg, EA (CA)
- 2008 Jennifer MacMillan, EA (CA)
- 2007 Lynn Schmidt, EA (FL)
- 2006 Linda Ruckel, EA (NM)
- 2005 David Kinser, EA (FL)
- 2004 James Leimbach, EA (FL)
- 2003 Douglas Boudreaux, EA (LA)
- 2002 Ana Magda Guillen, EA (FL); Martin Stein, EA (NJ); Ben Jones, EA (MS)
- 2001 Frank Degen, EA (NY)
- 2000 Carol Thompson, EA (CA)

## *EA Mentor Award*

The purpose of this award is to recognize significant contributions having immediate and/or long-term impact on the growth of the enrolled agent profession in general and the growth of the membership of NAEA in particular. This award is limited to individuals who are members in good standing with the association. Posthumous nominations are permissible. This award is given to an individual who was dedicated to the causes of enrolled agents and who instills the excitement for those causes by leading, encouraging, and nurturing those who follow.

- 2011 Sherrill (Gregory) Trovato, EA, USTCP (CA)
- 2010 Nancy Goedecke, EA (MA)
- 2009 Lorraine L. Sorgman, EA (MA)
- 2008 Marty Stein, EA (NJ)
- 2007 Faye Touchet, EA (LA)
- 2006 Diana Thompson, EA (OH)
- 2005 Mary McGuire, EA (NY)
- 2004 Frank Degen, EA, USTCP (NY)
- 2003 Sharon Kay Flynn, EA (MA)
- 2002 Kirby Robinson, EA (CA)
- 2001 Aaron (Jim) Reames, EA (VA) (Deceased)
- 2000 Eduardo Leiseca, EA (FL)

## *Outstanding Volunteer Award*

The purpose of this award is to recognize a volunteer for his or her service to NAEA, its affiliates, and/or local chapters. This award is limited to an enrolled agent who has made outstanding contributions either at the local, state or national level. The individual must be a member in good standing who has demonstrated value to the enrolled agent profession by performing outstanding service to the association.

- 2012 Lee Byrd, EA (KY)
- 2011 Marti Myers-Garver, EA (NV)
- 2010 Jerry Joyce, EA (FL)
- 2009 David Levine, EA (NV)
- 2008 Jill Mendenhall, EA (CA); Connie Farrell, EA (CA)
- 2007 William Matesevac, EA (PA)
- 2006 no award
- 2005 Sherry Loop, EA (VA)
- 2004 Jerry Joyce, EA (FL)
- 2003 Mary L. Javor, EA (MI)
- 2002 Betsey Buckingham, EA (OH)
- 2001 Carol Halvorson, EA (MN)
- 2000 Sandra March, EA (CA)



## *Bill Payne Advocacy Award*

This award was established in honor of Bill Payne, EA of Florida who served at the state level and on the board of NAEA. His focus was on government relations and he spent a great deal of his time advocating for the rights of the Enrolled Agents. Bill died in 2010 and the association set up this award in his memory and honor.

- 2012 Vicki Mulak, EA (CA)
- 2011 Alexander B. Thompson, EA (VA)
- 2010 William D. "Bill" Payne (FL) (posthumous)



## *Excellence in Education Award*

The purpose of this award is to recognize significant leadership ability and contributions having immediate and/or long-term impact on the quality and scope of NAEA education programs. This award is given to an NAEA member in good standing or any non-EA who meets the criteria that follow. The immediate or long-term contributions could be made through, but not limited to, teaching, writing, development, service to an NAEA education program or other activity. Whether or not a person is compensated for the activity will not be a consideration. Posthumous nominations are possible.

- 2012 L. G. Brooks, EA (TX)
- 2011 Catherine A. Clow, EA (CA)
- 2010 Janet Hemmerle, EA (AZ)
- 2009 Anne T. Arms, EA (CA)
- 2008 Diana Velasco (staff) (LA)
- 2007 Bryan Gates, EA (FL); Jean Gates, EA (FL)
- 2006 David Mellem, EA (WI); bMickey Reedy, EA (CA)
- 2005 Patricia Logan, EA (TX)
- 2004 Sherrill (Gregory) Trovato, EA, USTCP (CA)
- 2003 Nancy Goedecke, EA (MA)
- 2002 Patricia L. Schmick, EA (WA)
- 2001 Robert E. McKenzie, EA, JD (IL)
- 2000 Phillip Benoit, CPA (NY)
- 1999 Mary McGuire, EA (NY)
- 1998 Iris Kelley, EA (Deceased)
- 1997 Jerry Riles, EA (LA)
- 1996 Carol Thompson, EA (CA)
- 1995 Steve Rodgers, EA (NV)
- 1994 Joseph Lane, EA (CA)
- 1993 Henry (Bud) Klein, EA (HI)

## *Outstanding Supporter of EAs Award*

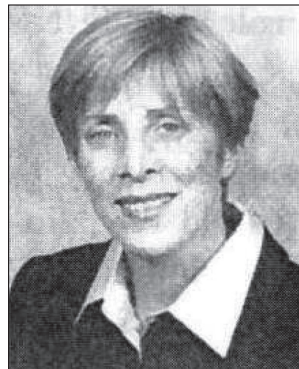
The purpose of this award is to recognize significant contributions by non-NAEA organizations and those individuals who are not enrolled agents but are having immediate and/or long-term impact on making “enrolled agent” and “EA” more readily recognized nationally, regionally, or locally as the tax professional of choice. This award is given to non-NAEA organizations that have contributed significantly in the area of public awareness, public recognition of the enrolled agent, NAEA and its affiliates and chapters or an education program.

- 2012 Judge Juan Vasquez, United States Tax Court
- 2011 Gigi Thompson Jarvis, CAE
- 2010 Catherine A. Apker, CAE
- 2009 LeAnne “Sam” Matlick, CAE
- 2008 Fumio Ataki (Japan); Michael Chessman
- 2007 Jeffery S. Trinca
- 2006 Robert Kerr
- 2005 Susan Zuber, CAE
- 2004 Steve Stephenson
- 2003 Louisiana Senator Fred Hoyt; Eul-Sool (Henry) Park, EA
- 2002 H. D. Vest
- 2001 no award
- 2000 Janet Bray, CAE

## EXECUTIVE VICE PRESIDENTS EX OFFICIO



**Michael Nelson, CAE** is the current executive vice president for NAEA, having begun his career with us in September 2009. He has been in the association management field for 20-plus years. He has experience in branding initiatives, financial objectives, organizational skills, leadership and website implementation. His abilities are uniquely qualified to move NAEA forward with vision and stewardship.



**Susan Zuber, CAE** served NAEA as executive vice president from 2002 to 2009. Susan was instrumental in getting NAEA back to fiscal responsibility by running a tight organization regarding spending policies. In only two years we began to show a surplus instead of deficits. Additionally, Susan was instrumental in moving the national office from Gaithersburg, MD to downtown Washington, DC to be more accessible to Capitol Hill.



**Janet Bray, CAE** was the executive vice president for NAEA from 1994 through 2001. Jan served the association very well, helping us to move forward with goals and a strategic plan under which we became a knowledge-based organization. She streamlined board of directors meetings by implementing the consent agenda, and reduced the size of the board by condensing the officers and members serving. She held leadership training and board training, employing outside consultants to facilitate. We discontinued having conventions during her tenure when we held a study that determined we were spending thousands for the ability of less than 3% of our members to attend.



**Joe Davis** was the executive vice president for NAEA from 1992 through 1993.

**NAEA**

NATIONAL ASSOCIATION  
OF ENROLLED AGENTS

POWERING AMERICA'S TAX EXPERTS®

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