

BY LAWS OF MONTANA SOCIETY OF PUBLIC ACCOUNTANTS

A By-law change has been recommended by the Board of Directors concerning the new IRS classification of "Registered Tax Preparer." The change will allow the association to admit as Associate Members Registered Tax Preparers.

The current wording of Section 3, Article 2 is as follows:

ASSOCIATE MEMBERS: Persons who meet the requirements of either one of the following subsections shall be eligible for Associate Membership in the National Society of no more than two-thirds of the dues assessed annually for Active Members:

- A. Individuals or employees of accounting firms and tax practitioner firms.
- B. Individuals in government, financial institutions, private sector businesses, or non-profit entities, whose primary duties are in the field of accountancy.

The proposed wording is as follows:

ASSOCIATE MEMBERS: Persons who meet the requirements of one of the following subsections shall be eligible for Associate Membership in the Montana Society at no more than two-thirds of the dues assessed annually for Active Members:

- A. Individuals or employees of accounting firms and tax practitioner firms.
- B. Individuals in government, financial institutions, private sector businesses, or non-profit entities whose primary duties are in the field of accountancy.
- C. Individuals who have completed the requirements for and are certified as Registered Tax Preparers by the Internal Revenue Service.