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Receipt

This is not a bill. Please do not remit payment.

ALLEN LICHTENWALNER
40949 STATE ROUTE 558
LEETONIA, OH 44431

STATE OF OHIO CERTIFICATE

Ohio Secretary of State, Jennifer Brunner**1855021**

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

MILITARY OUTREACH FOR SERVICE - INTERNAL REVENUE SERVICE

and, that said business records show the filing and recording of:

Document(s)

DOMESTIC ARTICLES/NON-PROFIT

Document No(s):

200912401632

United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of
the Secretary of State at Columbus,
Ohio this 1st day of June, A.D.
2009.

Ohio Secretary of State



Prescribed by:

Ohio Secretary of State
 Central Ohio: (614) 466-3910
 Toll Free: 1-877-SOS-FILE (1-877-767-3453)

www.sos.state.oh.us

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 Columbus, OH 43216
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INITIAL ARTICLES OF INCORPORATION

(For Domestic Profit or Nonprofit)

Filing Fee \$125.00

THE UNDERSIGNED HEREBY STATES THE FOLLOWING:

(CHECK ONLY ONE (1) BOX)

(1) ☐ Articles of Incorporation Profit (113-ARF) ORC 1701	(2) ☒ Articles of Incorporation Nonprofit (114-ARN) ORC 1702	(3) ☐ Articles of Incorporation Professional (170-ARP) Profession _____ ORC 1785
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Complete the general information in this section for the box checked above.

FIRST: Name of Corporation Military Outreach for Service - Internal Revenue Service

SECOND: Location Youngstown Mahoning
 (City) (County)

Effective Date (Optional) 06/01/2009 Date specified can be no more than 90 days after date of filing. If a date is specified, the date must be a date on or after the date of filing.
 (mm/dd/yyyy)

☐ Check here if additional provisions are attached

Complete the information in this section if box (2) or (3) is checked. Completing this section is optional if box (1) is checked.

THIRD: Purpose for which corporation is formed

This corporation is organized exclusively for charitable and educational purposes within the meaning of Code section 501(c)(3) of the Internal Revenue Code.

Complete the information in this section if box (1) or (3) is checked.

FOURTH: The number of shares which the corporation is authorized to have outstanding (Please state if shares are common or preferred and their par value if any) 0
 (No. of Shares) (Type) (Par Value)

(Refer to instructions if needed)

Completing the information in this section is optional

FIFTH: The following are the names and addresses of the individuals who are to serve as initial Directors.

Allen L. Lichtenwalner, President/Director

(Name)

40949 State Route 558

(Street)

NOTE: P.O. Box Addresses are NOT acceptable.

Youngstown

(City)

OH

(State)

44503

(Zip Code)

Jon P Bird, Vice President/Director

(Name)

17 Vernon Glen Court

(Street)

NOTE: P.O. Box Addresses are NOT acceptable.

Dunwoody

(City)

GA

(State)

30338

(Zip Code)

Vonna S Harmon, Secretary

(Name)

471 Camilla Lane

(Street)

NOTE: P.O. Box Addresses are NOT acceptable.

Lantana

(City)

TX

(State)

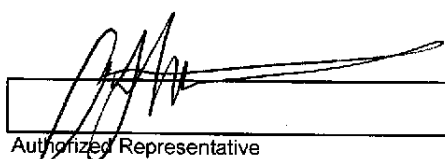
76226

(Zip Code)

REQUIRED

Must be authenticated
(signed) by an authorized
representative

(See Instructions)



Authorized Representative

Allen L. Lichtenwalner

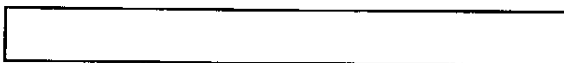
(print name)

40949 State Route 558

Leetonia, OH 44431

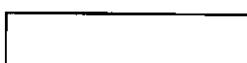
April 17, 2009

Date

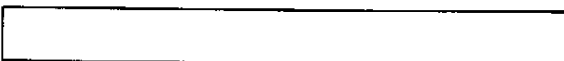


Authorized Representative

(print name)

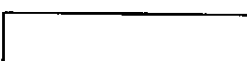


Date



Authorized Representative

(print name)



Date

Complete the information in this section if box (1) (2) or (3) is checked.

ORIGINAL APPOINTMENT OF STATUTORY AGENT

The undersigned, being at least a majority of the incorporators of Military Outreach for Service - Internal Revenue Service, hereby appoint the following to be statutory agent upon whom any process, notice or demand required or permitted by statute to be served upon the corporation may be served. The complete address of the agent is

Allen L. Lichtenwalner

(Name)

40949 State Route 558

(Street)

NOTE: P.O. Box Addresses are NOT acceptable.

Leetonia

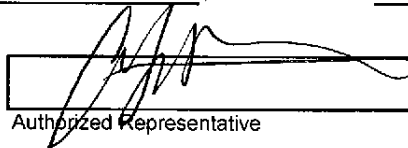
(City)

Ohio

44431

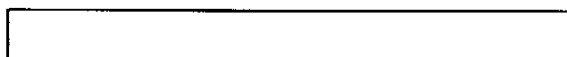
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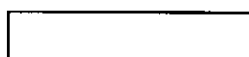
Must be authenticated by an
authorized representative

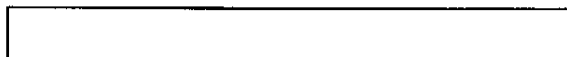

Authorized Representative

April 17, 2009

Date


Authorized Representative


Date


Authorized Representative


Date

ACCEPTANCE OF APPOINTMENT

The Undersigned,

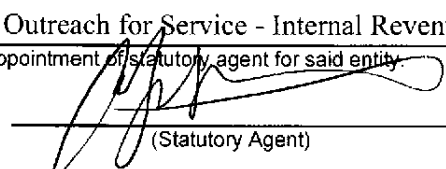
Allen L. Lichtenwalner

, named herein as the

Statutory agent for,

Military Outreach for Service - Internal Revenue Service

, hereby acknowledges and accepts the appointment of statutory agent for said entity.

Signature: 

(Statutory Agent)

MILITARY OUTREACH FOR SERVICE (MOS) INTERNAL REVENUE SERVICE (IRS)

BYLAWS

November 30, 2008

MISSION STATEMENT

The mission of the Military Outreach for Service – Internal Revenue Service (MOS-IRS) employee organization is to provide support to our veterans of the Uniformed Services of the United States (e.g. Army, Navy, Air Force, Marines, Coast Guard, National Guard, etc.) who have sacrificed so much through their efforts to defend our nation and to further the cause of peace and freedom around the world. In providing support to military veterans and their family members, the MOS-IRS will simultaneously further the interests of IRS and other IRS employees as the unique features of the veteran community are brought together to enrich life at IRS. MOS-IRS membership is open to all IRS employees and retirees. No person shall be excluded from membership, segregated or discriminated against within the organization on the grounds of sex, race, color, religion, marital status, national origin, age, political affiliation, or physical/mental disability.

PURPOSE

The purpose of the MOS-IRS is to:

- a. Provide a forum whereby the unique needs of veterans employed by IRS can be identified, addressed, and communicated.
- b. Provide education and information to employees and managers regarding benefits available to veterans as employees of IRS
- c. Serve as a resource for IRS recruitment initiatives by identifying sources for veteran recruitment, partnering with IRS recruiters to increase the potential candidate pool and provide information about the federal hiring, application, and interview processes as needed.
- d. Be a champion for veterans so that the IRS can ensure issues of veteran retention and development in the workforce are appropriately addressed.
- e. Serve as a mechanism to ensure that the unique skills and abilities veterans have acquired during their military service are effectively understood and documented in employment forms so that the IRS can take full advantage of veteran capabilities in the workplace.
- f. Serve as an information-sharing vehicle with respect to issues unique to veterans such as making effective transitions from military to civilian life, adjusting to IRS leadership and management styles, etc.
- g. Provide an information network pertaining to how disabled veterans can quickly adapt to employer needs in the workplace by providing historical and organizational knowledge to current disabled IRS veterans who are in need of such transitional adjustment services.
- h. Assist IRS employees who are family members of veterans on issues unique or challenging to their situation
- i. Educate and enhance perceptions of managers and hiring authorities to the benefits of hiring veterans.

- i. Communicate in several IRS media outlets the importance and value that veterans have to offer in civilian federal service and provide a forum for disseminating information concerning federal holidays pertaining to veteran history.

ARTICLE I: ORGANIZATION INFORMATION

SECTION-1: ORGANIZATION NAME

- A) The name of the national organization is Military Outreach for Service - Internal Revenue Service and here after shall also be known and/or be referred to as MOS-IRS.
- B) Local Area Chapter Names: To be determined

SECTION-2: PRINCIPAL OFFICE

- A) The principal office for transacting business of the MOS-IRS is the National Governance Board which shall be located at the elected NGB President's Post of Duty.
- B) The principal office for transacting business of the Local Area Chapters shall be located at the elected Chapter President's Post of Duty.

SECTION-3: ORGANIZATION PROCEDURAL STANDARDS

- A) The latest edition of Robert's Rules of Order is required to be used as a guide/reference in conducting all official MOS business meetings.
- B) Current MOS-IRS Bylaws must be in compliance with current IRS Employee Organization (EO) Policy. Bylaws shall be amended on an as needed basis to ensure strict adherence to IRS EO Policy.
- C) The official business meeting is open to all MOS-IRS members. Official business meeting attendees shall determine, by majority vote, the outcome of proposed business items and whether or not motions are formally adopted. In the event of a tie vote, business items and/or motions may be reintroduced with additional discussion and passed with a majority vote. The only exceptions to the simple majority vote rule are the 2/3 majority MOS-IRS general membership vote required to adopt a Bylaws amendment as specified in Article III, Section-3 and the 2/3 vote required for the Officer Impeachment Process as specified in Article V, Section 3. Until such time as the National Governance Board officers have been elected, the members of the stand-up committee must ratify any amendments to the bylaws by unanimous vote.

Military Outreach for Service (MOS) – Internal Revenue Service (IRS)
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PHONE: 330-480-5744 CONTACT: ALLEN L LICHTENWALNER, PRESIDENT

- D) A quorum for National Governance Board meetings requires 2/3 of the NGB Officers + 50% of the remaining NGB members to be present. A quorum for Local Area Chapter meetings requires 2/3 of elected Chapter Officers + 25% of remaining Chapter members. A quorum for Local Area Chapters with 10 or fewer members requires 2/3 of elected Chapter Officers + 50% of remaining Chapter members.
- E) All organization business communications or materials must be distributed in an accessible electronic format to MOS-IRS members via website, email and/or disc.
- F) All voting procedures, including Chapter Officer Elections, Bylaws Amendments, Officer Impeachments and Member Revocations, are conceived on the premise that Chapter members shall have email access. In situations where any Chapter member does not have email access, Chapter Officers are required to design, develop and implement an alternative, accessible voting process protecting Chapter member' privacy during the casting of votes. Alternate accessible voting processes require majority NGB membership vote for authorization/approval. In case the NGB has not been formally established, the Local Area Chapter Officers shall be required to receive majority Bylaws Committee vote for authorization/approval. See Article VII, Section-3.
- G) This is an official 15 month waiver to relieve all new Local Area Chapter members of the member in good standing and active member status as required in Article VI, Section-1, Part E and F, in order for a MOS-IRS member to hold an elected Chapter Officer position and/or to be able to serve on a committee. This waiver is intended to provide new Chapter members a grace period or opportunity to acquire member in good standing and active member status beginning from the date the Chapter received official Chapter status.
- H) This part authorizes Chapter Presidents to modify Article I, section-1, Part B, for the specific purpose of typing in the Local Area Chapter name, in order to meet Chapter application documentation and/or Workforce Labor Relations documentation requirements.

ARTICLE II: MOS-IRS NATIONAL GOVERNANCE BOARD

NOTE: All MOS-IRS Chapters shall fall under a national umbrella organization called the National Governance Board (NGB) and the NGB is to have broad national oversight administrative responsibilities. The standing Bylaws Committee along with the Chapter Development Committee shall temporarily reside under the Stand-up Committee until the formation of the NGB. All duties, requirements and responsibilities of the NGB President referred to in these bylaws are temporarily assigned to the Stand-up Committee President until the election of an NGB President. Upon the formation of the NGB and election of its officers, the members of the Stand-up Committee will become an Executive Steering Committee (ESC).

SECTION-1: NGB PROCEDURES and REQUIREMENTS

- A) The National Governance Board is to consist of NGB President, Vice-President and recording Secretary elected from within the general membership. Once local chapters are formed, elected MOS-IRS Chapter Presidents will also serve on the NGB. The number of seats which make up the NGB is to represent the total number of MOS-IRS Chapters, plus the NGB President, Vice President, Treasurer, and Secretary.
- B) The NGB President and Vice-President shall provide the leadership required to best advocate issues on behalf of the NGB, with regard to (but not limited to) federal laws and regulations, executive orders, disability based discrimination and/or other related issues.
- C) NGB election nominees must receive a majority vote of NGB membership in order to hold elected office.
- D) NGB elected Officers shall serve for a one year term and may be elected for a second term. NGB members are limited to two consecutive years of serving in a single office but are eligible to serve in another elected position.
- E) Local Area Chapters have equal representation on the National Governance Board.
- F) NGB meetings shall be held monthly or bi-monthly as agreed upon by NGB members and formally adopted during an official meeting.
- G) The NGB Secretary is required to take notes during official meetings and to write official minute's independent of external influence, which shall be read and adopted for recordation purposes during official NGB meetings.
- H) The NGB President is required to hold primary ownership of the MOS-IRS website and national email distribution lists. The NGB Vice-President is to hold secondary ownership.
- I) Upon formal adoption and planning of the first MOS Annual Conference, the NGB Officers are required to work jointly with the Bylaws Committee to design, develop and implement a Democratic Directive Process which shall give Chapter members the right to submit proposed items of action (directives) for the NGB to pursue on behalf of the MOS-IRS general membership.
- J) MOS-IRS Annual Conference official activities must include a scheduled NGB business meeting, open to all members in attendance, for the purpose of providing the opportunity to discuss and formally vote on membership proposed directives.
- K) NGB Officers are required to relinquish and/or turn over all NGB business files to the incoming newly elected NGB Officers within ten working days from the date of formal/final NGB election results.

- L) In the event of a prolonged absence, consisting of 40 or more business days, not including holidays, or in the event of a permanent vacancy of the NGB President, the NGB Vice-President shall assume the administrative duties of the NGB President's office for the remaining term or until such time, if the Vice-President so chooses, that a special election is held to fill the NGB Presidency.

SECTION-2: NGB DUTIES and RESPONSIBILITIES

- A) The NGB is responsible for providing national leadership.
- B) The NGB is responsible for the fair equitable interpretation and implementation of the Bylaws, to ensure that which is in the best interests of the general membership and organization.
- C) The NGB is responsible for providing guidance in resolving differences between Chapters, Chapter members, and Chapter Officers with their members.
- D) The NGB President is responsible for recruiting and appointing volunteers to serve on the standing Bylaws Committee.
- E) The NGB President is responsible for recruiting and appointing the necessary number of volunteers to serve on the MOS-IRS Annual Conference Committee. The NGB President shall also determine their assignments to ensure the success of the MOS-IRS Annual conference.
- F) The NGB President is responsible for recruiting and appointing volunteers to serve on the Chapter Development Committee.
- G) The NGB President is responsible for recruiting and appointing volunteers to serve on the Elections Committee.
- H) The NGB President is responsible for recruiting and appointing volunteer webmasters to insure the successful development, design and maintenance of the MOS-IRS website.
- I) The NGB President is responsible for forming ad hoc committees on an as needed basis for the purpose of successfully accomplishing his/her broad and diverse administrative organizational responsibilities.
- J) The NGB President is responsible for presiding over meetings and in his/her absence the NGB Vice-President shall temporarily assume the President's responsibilities.
- K) The NGB President and Vice-President are responsible for opening an enterprise service desk (ESD) ticket to relinquish primary and secondary website and email distribution lists ownership to the newly elected NGB President and Vice-President within five working days from the date of formal/final NGB elections results.

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- L) The NGB Vice-President and Secretary are responsible for providing administrative support, working agenda items and special action items.
- M) NGB members have the responsibility and obligation to attend scheduled meetings and have the duty to represent their Chapter by casting their vote.

SECTION-3: NGB OFFICER IMPEACHMENT PROCESS and REQUIREMENTS

- A) NGB Officers may be subject to impeachment for behavior contrary to their responsibilities/duties such as; consistent failure to complete official tasks/functions; for using threats, foul language and acting unprofessionally; for intentionally, blatantly or repeatedly DEMONSTRATING opposition to the MOS-IRS Bylaws, goals and principles; or for acting contrary to the best interests of the MOS-IRS membership and organization.
- B) The NGB Impeachment process pertains to a NGB Officer's official position only. If a NGB Officer is impeached, all official duties, responsibilities, including committee seats held on the basis of official position and privileges are immediately revoked but MOS-IRS membership shall remain intact.
- C) A minimum of 3 MOS-IRS members must submit a written formal request, Due Cause Statement, to the NGB Officers to initiate the impeachment process.
- D) The Due Cause Statement shall include names of each requester, name of the Officer or Officers in question and a detailed list of all specific, substantiated offenses.
- E) The NGB Secretary is required to email the NGB President, with copies to the NGB Officers, Chapter Presidents, and the Chairman of the Elections Committee calling for a special meeting to begin impeachment proceedings of a NGB Officer. If the Officer coming under the impeachment process is the NGB Secretary or President, then the Vice-President must implement the Impeachment Process in accordance with this section.
- F) The NGB President is required to immediately send an email to all MOS-IRS members, with a copy to the NGB officers, declaring that a special meeting has been scheduled to administrate the impeachment process, including a specific date and time. The message shall emphasize the importance of membership attendance. The meeting may take place via conference call. If the NGB President is the subject of the impeachment, the NGB Vice-President will issue the email and preside over the meeting.
- G) All members responsible for submitting the Due Cause Statement are required to attend, in person or by conference call, all impeachment meetings and be prepared to substantiate offenses listed in the Due Cause Statement.

- H) In the event the impeachment process requesters are not in attendance at any impeachment meeting; the Due Cause Statement must be destroyed and the impeachment proceedings shall be immediately terminated.
- I) The NGB Secretary is responsible for taking detailed notes during impeachment meetings independent of external influence. If the NGB Secretary is the subject of impeachment, the NGB Treasurer will be responsible for taking the notes.
- J) Within 5 business days of the impeachment meeting, the NGB Secretary is required to send meeting notes to the NGB President, with a copy to the NGB Officers, the Chapter Presidents and the Chairman of the Elections Committee, for immediate distribution to all members.
- K) Within 5 business days of the impeachment meeting, the NGB President or Vice-President is to send an email to all members, with a copy to the NGB officers, requesting a careful review of all attached official impeachment meeting notes. The message shall inform members of the 5 day voting period, the specific start and ending date for casting their vote in favor or opposition to impeaching the NGB Officer and submitting their vote by email or approved alternative voting method.
- L) All MOS-IRS members in good standing as of the date the Due Cause Statement is received by the NGB Secretary will be eligible to vote on the impeachment. The Elections Committee will administer the balloting for any NGB impeachment proceeding.
- M) Impeachment of a NGB Officer requires a 2/3 membership vote and that 60% of the membership cast their vote.
- N) The Election Committee is required to send official impeachment vote results to the NGB Officers, with a copy to the Chapter Presidents.
- O) Upon receiving the impeachment vote count, the NGB President or Vice-President is required to immediately communicate with the NGB members through electronic email, for the purpose of rendering a final decision on the issue of impeachment. The message shall also inform members that the MOS-IRS impeachment process has officially concluded.

SECTION-4: EXECUTIVE STEERING COMMITTEE

- A) The Executive Steering Committee shall serve as an advisory body to the NGB.
- B) The members of the Executive Steering Committee shall act as executive champion and sponsors of the organization.
- C) The ESC will provide support and guidance to the NGB.

- D) Each NGB officer shall be assigned an executive mentor from the ESC.
- E) Effective upon the swearing in of the inaugural NGB officers, the ESC will be comprised of: Stephen Cickay; James Clifford; Fred McElligott; and Arthur Gandara.
- F) The ESC will contain at least four members and may include up to as many as eight members.
- G) Members of the ESC must be current IRS executives, or SES in waiting.
- H) The addition of a new member to the ESC requires a unanimous vote of the existing ESC.
- I) ESC membership does not have a term limit.
- J) ESC members may resign from the ESC with 30 day advance written notice to the ESC members and NGB officers.

ARTICLE III: STANDING BYLAWS COMMITTEE

SECTION-1: BYLAWS COMMITTEE PROCEDURES and REQUIREMENTS

- A) The NGB President is responsible for appointing a minimum of 3 MOS-IRS members in good standing, (see Article VI Section-1 Part E), to serve on the standing Bylaws Committee.
- B) The Bylaws Committee is required to have independent administrative authority separate and apart from NGB members in order to successfully implement Article III, Section-3.
- C) The Committee Chairperson shall be elected by a majority vote during an official standing Bylaws Committee meeting. The chairperson shall serve for a two year term and may serve a maximum of two consecutive terms.
- D) The Committee Chairperson is to act as point of contact and report to the NGB President.

SECTION-2: BYLAWS COMMITTEE DUTIES and RESPONSIBILITIES

- A) The standing Bylaws Committee is responsible for reviewing, analyzing and proposing needed Bylaws revisions every two years during the month of February.

- B) The Bylaws Committee is responsible for formally writing the newly adopted amendments into the existing MOS-IRS Bylaws.
- C) The Committee Chairperson is responsible for insuring all revision input provided by MOS-IRS members is given equal and serious consideration.
- D) The Committee Chairperson is responsible for providing oral and/or written progress status reports during NGB meetings.

SECTION-3: BYLAWS AMENDMENT PROCESS and REQUIREMENTS

- A) The word "REVISION" shall have the same definition as "AMENDMENT" throughout this document.
- B) Bylaws Committee members, Chapter Officers and National Governance Board Officers are to support, uphold and abide by the provisions set forth in the BYLAWS AMENDMENT PROCEDURES and REQUIREMENTS guidelines as well as the current MOS-IRS Bylaws. Each participant must do their best to perform their duties in a fair/objective manner, to treat/keep committee work/discussions in progress confidential, to meet drafts deliverable due dates and not be unduly influenced by other members.
- C) A Bylaws Committee majority vote shall be required before any proposed amendment item is officially approved and written into each Bylaws amendment draft by the Committee Chairperson. All proposed revisions must be given equal consideration.
- D) Within 15 business days from the start date of the amendment process, the Committee Chairperson is required to submit the first written Bylaws amendment draft to the NGB members, detailing necessary revisions to meet the growing and changing organizational needs of the membership.
- E) Within 15 business days of receiving the first written Bylaws amendment draft, the NGB members are required to review, evaluate and return the first Bylaws amendment draft containing proposed revisions to the Bylaws Committee Chairperson.
- F) The NGB President's proposed revisions should be given added consideration due to his/her elected primary administrative, operational and leadership responsibilities and position.
- G) The Bylaws Committee is required to review, evaluate and formally vote to accept or reject all, some or none of the NGB members proposed amendments to the first written Bylaws amendment draft.

- H) Formally approved NGB members proposed revisions must be immediately written into the second Bylaws amendment draft.
- I) Within 15 business days the Committee Chairperson is required to deliver the second Bylaws amendment draft to the NGB membership.
- J) Within 5 business days each NGB member is required to distribute an electronic copy of the second Bylaws amendment draft to their Chapter members for review and input.
- K) Within 5 business days of receiving the second Bylaws Amendment draft, the NGB President is required to send an email message to the MOS-IRS general membership encouraging members to review the second Bylaws amendment draft. The message must inform the general membership of their right to submit Bylaws revisions suggestions and formally request that MOS-IRS members email their proposed amendments directly to the Bylaws Committee. The message must also inform members of the submission period of 15 business days with the specific start and closing dates clearly specified.
- L) The Bylaws Committee is required to review, evaluate and formally vote to accept or reject all, some or none of the MOS-IRS general membership's proposed amendments.
- M) All formally approved general membership's proposed revisions must be immediately written into the third Bylaws amendment draft.
- N) Within 15 business days of the general membership submission period closing date the Committee Chairperson is required to deliver the third Bylaws amendment draft to the NGB members.
- O) The third Bylaws amendment draft is required to be a formal business item at the next NGB official meeting and requires a simple NGB majority vote to distribute the draft to the general membership for a vote on its adoption. If the third Bylaws amendment draft does not receive a NGB majority vote as a business item, it must be returned to the Bylaws Committee with any suggested changes or objections.
- P) Within 5 business days of the NGB third Bylaws amendment draft approval, each NGB member is required to distribute an electronic copy to their Chapter members for a vote on its adoption.
- Q) Within 5 business days of receiving the third Bylaws amendment draft, the NGB President is required to distribute an email message to MOS-IRS members requesting that they review the third draft and vote on its acceptance or rejection. The message must also inform members of the voting period of 10 business days with the specific start and closing dates clearly specified.

- R) If the third Bylaws amendment draft does not receive a 2/3 majority vote by the general membership, then the Bylaws Committee has the opportunity to present a fourth and fifth Bylaws amendment draft, following the same procedures in Parts J-P of this section, with the objective to acquire 2/3 general membership majority vote with each draft not taking more than 15 business days.
- S) Chapter Officers are responsible for tallying and reporting their Chapter's official vote count/results to both the Bylaws Chairperson and the NGB President.
- T) The NGB President is required to report formal results to the MOS-IRS general membership.
- U) The Committee Chairperson is to email a final version of the formally amended MOS-IRS Bylaws to the NGB President to be submitted officially to Workforce Labor Relations for their formal approval.
- V) Upon receipt of approval from Workforce Labor Relations, the newly amended and formally adopted MOS-IRS Bylaws shall become the official current Bylaws.
- W) The NGB President is required to send an electronic copy of the official current Bylaws to the MOS-IRS Web Master, who is to immediately post it on the MOS-IRS website homepage.
- X) The NGB President must distribute a final email informing the general membership that the Bylaws amendment process has been successfully implemented and has officially been completed.

ARTICLE IV: CHAPTER DEVELOPMENT COMMITTEE

SECTION-1: CHAPTER DEVELOPMENT COMMITTEE PROCEDURES and REQUIREMENT

- A) Throughout this Article, the word "sponsor" shall have the same meaning As "Local Area Chapter petition sponsor"; the words "documents/documentation" shall have the same meaning as "Chapter application packet documents".
- B) The NGB President is responsible for appointing a minimum of 3 MOS-IRS members in good standing, (see Article VI Section-1 Part E), to serve on the Chapter Development Committee.
- C) Chapter Development Committee members are required to support, uphold and adhere to the Chapter application approval process as specified in Article IV, Section 3.

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- D) Documentation revisions require a majority vote from the NGB.
- E) Chapter Development Committee meetings shall be held monthly or can be held bi-monthly as agreed upon by committee members and formally adopted during an official Chapter Development Committee meeting.
- F) The Committee Chairperson shall be elected by a majority vote during an official Chapter Development Committee meeting. The chairperson shall serve for a two year term and may serve a maximum of two consecutive terms.
- G) The Committee Chairperson shall act as spokesperson to report committee business to the NGB President and Sponsors.
- H) NGB members are required to give appropriate consideration to the Committee Chairperson's recommendations for approval or denial of official Chapter status.

SECTION-2: CHAPTER DEVELOPMENT COMMITTEE DUTIES and RESPONSIBILITIES

- A) The Chapter Development Committee members are responsible for updating and revising Packet documentation, on an as needed basis, to meet the organization's growing and changing needs.
- B) The Chapter Development Committee Chairperson is responsible for immediately informing NGB members and sponsors that Packet documentation has been properly completed and submitted. The NGB President shall schedule an official vote for formal approval.
- C) The Committee Chairperson is responsible for receiving, accepting and distributing Chapter petitions and applications on behalf of the Chapter Development Committee.
- D) The Chapter Development Committee Chairperson is responsible to obtain the name and phone number of a point of contact (POC) for the newly approved Chapter and submit this information in writing or by email to Workforce LR.
- E) Upon formal approval of a new Local Area Chapter, the Chapter Development Committee Chairperson is responsible for informing the Chapter President that he/she shall represent their Chapter on the NGB.
- F) The Chapter Development Committee Chairperson is required to recruit and appoint an experienced volunteer mentor to each newly approved Chapter for a six to twelve month period.

SECTION-3: CHAPTER APPLICATION - APPROVAL PROCESS and REQUIREMENTS

- A) The Committee Chairperson shall act as point of contact to answer sponsors questions and to lend assistance during the application approval process.
- B) Chapter Application Packet documents must remain in their original format and appearance. If the documentation is modified, it shall not be accepted by the Chapter Development Committee.
- C) Sponsors are required to submit a letter of intent, declaring the desire to establish a Local Area Chapter and formally stating that they agree to adopt current MOS-IRS Bylaws.
- D) Sponsors are required to submit a copy of the Bylaws as part of their Chapter Application Packet documentation.
- E) Sponsors must have a minimum of six current, former or retired federal employees interested in establishing a Local Area Chapter and must submit their names for verification.
- F) Sponsors must elect an interim slate of Officers and submit the names of those selected.
- G) Sponsors must submit three proposed names, in order of priority, for the Local Area Chapter in accordance with chapter application naming guidelines.
- H) Sponsors must submit a completed Local Area Chapter application form.
- I) Once Sponsors have completed the documentation, the packet must be submitted to the Chapter Development Committee.
- J) The Chapter Development Committee shall review the application form, petition letter and other documents verifying that all Chapter application Packet documentation has been completed.
- K) Within 15 business days the Chapter Development Committee Chairperson is required to reply to Sponsors verifying that all requirements of the Chapter Application Packet have been completed. If any packet documentation is missing or incomplete, the notification is to include a description of such documentation.
- L) Once Sponsors have met all requirements, the Chapter Development Committee Chairperson is to submit the complete Chapter Application Packet to the MOS-IRS NGB with recommendation to grant official Chapter status or to reject the Chapter Application Packet.
- M) MOS-IRS official Chapter status requires majority NGB vote during an official NGB meeting.

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- N) Upon successful completion of the Chapter application approval process, newly established Local Area Chapters shall be granted MOS-IRS official Chapter status and subject to IRS Employee Organization Policy.
- O) The NGB President is required to distribute a congratulatory message, to the general membership, formally welcoming the new Local Area Chapter to the MOS-IRS organization.

ARTICLE V: MOS-IRS CHAPTER OFFICERS

SECTION-1: CHAPTER OFFICERS PROCEDURES and REQUIREMENTS

- A) Each Chapter is required to have an elected President, Vice-President and Recording Secretary who shall act as the Chapter's main administrative body.
- B) Chapter Officers shall hold MOS-IRS meetings monthly, bi-monthly or as agreed upon by Chapter members, with a minimum of 6 meetings per year as formally adopted during a MOS-IRS meeting.
- C) Chapter Officers are required to relinquish and/or turn over all Chapter business files to the incoming newly elected Chapter Officers within 10 working days from the date of formal/final election results.
- D) In the event of a prolonged absence, consisting of 40 or more business days, not including holidays or in the event of a permanent vacancy of the Chapter President, the Chapter Vice-President shall assume the administrative duties of the Chapter President's office for the remaining term or until such time, if the Vice-President so chooses, that a special election is held to fill the Chapter Presidency.
- E) Upon the occurrence that the Chapter President and Vice-President positions are simultaneously vacant, the Chapter Secretary is required to initiate the elections process. The Secretary is to preside over the implementation of Article VII in its entirety.
- F) Upon the occurrence that all Chapter elected positions are simultaneously vacant, the Chapter Election Committee shall call for a special Chapter meeting to discuss and implement the Chapter elections process as specified in Article VII, Section 3.
- G) Chapter Officers are required to support and uphold the MOS-IRS membership revocation process.

SECTION-2: CHAPTER OFFICERS DUTIES AND RESPONSIBILITIES

- A) Chapter Officers are responsible for applying and implementing the MOS-IRS Bylaws fairly and equitably. If a Chapter member objects to the interpretation offered by their President or Vice-President, the member can elevate and defer to the judgment of the National Governance Board. See Article Two, Section-2.
- B) The Chapter President shall have primary administrative authority and discretion in transacting the Chapter's day to day business operations.
- C) The Chapter President is responsible to insure that meeting agenda items are in order with the current MOS-IRS Bylaws.
- D) The Chapter President is responsible for initiating the membership reconfirmation process every two years during the entire month of January beginning 01/01/2009.
- E) The Chapter President is responsible for forming Chapter ad hoc and special committees on an as needed basis.
- F) The Chapter President is responsible to join the regional and/or local Employee Organization Coalition, attend meetings and inform Chapter members on the Coalition's activities.
- G) The Chapter President is responsible for presiding over meetings and in his/her absence the Chapter Vice-President shall temporarily assume the President's responsibilities.
- H) The Chapter Vice-President and Secretary are responsible for providing administrative support, working agenda items and special action items.
- I) The Chapter Secretary is responsible for taking notes during Chapter meetings and to write Chapter minutes independent of external influence, which shall be read and adopted for recordation purposes during the next Chapter meeting.

SECTION-3: CHAPTER OFFICER IMPEACHMENT PROCESS and REQUIREMENTS

- P) Chapter Officer's may be subject to impeachment for behavior contrary to their responsibilities/duties such as; consistent failure to complete official tasks/functions; for using threats, foul language and acting unprofessionally; for intentionally, blatantly or repeatedly DEMONSTRATING opposition to the MOS-IRS Bylaws, goals and principles; or for acting contrary to the best interests of the MOS-IRS membership and organization.
- Q) The Chapter Impeachment process pertains to a Chapter Officer's official position only. If a Chapter Officer is impeached, all official duties, responsibilities, including committee

seats held on the basis of official position and privileges are immediately revoked but MOS-IRS membership shall remain intact.

- R) A minimum of 3 Chapter members must submit a written formal request, Due Cause Statement, to Chapter Officers and Chapter Election Committee to initiate the impeachment process.
- S) The Due Cause Statement shall include names of each requester, name of the Officer or Officers in question and a detailed list of all specific, substantiated offenses.
- T) The Chapter Elections Chairperson is required to email the Chapter President, with a copy to the NGB officers, calling for a special meeting to begin impeachment proceedings of a Chapter Officer. If the Officer coming under the impeachment process is the Chapter President, then the Vice-President must implement the Impeachment Process in accordance with this section.
- U) The Chapter President is required to immediately send an email to their Chapter members, with a copy to the NGB officers, declaring that a special meeting has been scheduled to administrate the impeachment process, including a specific date and time. The message shall emphasize the importance of membership attendance.
- V) All members responsible for submitting the Due Cause Statement are required to attend, in person or by conference call, all Chapter impeachment meetings and be prepared to substantiate offenses listed in the Due Cause Statement.
- W) In the event the impeachment process requesters are not in attendance at any impeachment meeting; the Due Cause Statement must be destroyed and the Chapter impeachment proceedings shall be immediately terminated.
- X) The Chapter Secretary is responsible for taking detailed notes during Chapter impeachment meetings independent of external influence.
- Y) Within 5 business days of the Chapter impeachment meeting, the Chapter Secretary is required to send meeting notes to the Chapter President or Vice-President, with a copy to the NGB officers, for immediate distribution to Chapter members.
- Z) Within 5 business days of the impeachment meeting, the Chapter President or Vice-President is to send an email to Chapter members, with a copy to the NGB officers, requesting a careful review of all attached official impeachment meeting notes. The message shall inform Chapter members of the 5 day voting period, the specific start and ending date for casting their vote in favor or opposition to impeaching the Chapter Officer and submitting their vote by email or approved alternative voting method.

- AA) Chapter members shall email their vote directly to the Elections Committee for a formal vote count during the specified vote period.
- BB) Impeachment of a Chapter Officer requires a 2/3 Chapter membership vote and that 80% of the Chapter membership cast their vote.
- CC) The Chapter Election Committee is required to send official impeachment vote results to the Chapter Officers, with a copy to the NGB officers.
- DD) Upon receiving the Chapter impeachment vote count, the Chapter President or Vice-President is required to immediately communicate with Chapter members and NGB officers, through electronic email, for the purpose of rendering a final decision on the issue of impeachment. The message shall also inform members that the MOS-IRS Chapter impeachment Process has officially concluded.

ARTICLE VI: MOS-IRS CHAPTER MEMBERS

SECTION-1: CHAPTER MEMBERS PROCEDURES and REQUIREMENTS

- A) MOS-IRS full membership is open to current, former and retired Federal employees.
- B) Current, former and retired Federal employees who do not have a Local Area Chapter have the right to apply for full membership with the nearest geographically located Chapter within or outside their state.
- C) Chapter members have the right to submit meeting agenda items, a minimum of one week prior to any Chapter meeting and have the right to vote on all business matters brought before the membership during an official meeting.
- D) Chapter members shall nominate fellow members within their own Chapter, for elected Chapter positions.
- E) Chapter members interested in serving on a NGB's Bylaws Committee and/or Chapter Development Committee must have member in good standing status as defined in Article VII, Section-1 and Part D.
- F) Chapter members interested in serving on a Chapter Committee must have active member status as defined in Article VII, Section 1, Part F.
- G) Any member must have held MOS-IRS membership status for 30 business days in order to cast a vote on any MOS-IRS matter or election.

- H) Each Chapter member's name shall be added to the Local Area Chapter email distribution list in order to receive organization related information and articles of interest.
- I) Chapter members have the right to access the MOS-IRS web site and post comments on the various discussion boards.
- J) Chapter members have the right to hold unofficial meetings such as luncheons, holiday parties and other similar social functions.

SECTION-2: CHAPTER MEMBERS DUTIES and RESPONSIBILITIES

- A) Chapter members are encouraged to regularly attend meetings and participate by volunteering their time, talents and skills on behalf of the MOS-IRS membership and organization.
- B) Chapter members are responsible for casting their vote during MOS-IRS Officer Elections, Officer Impeachment, Chapter membership revocation and Bylaws amendment processes.
- C) Individuals interested in becoming new MOS-IRS members or wanting to reconfirm their membership shall be responsible for completing the most current official membership form for submission to their Chapter Secretary. Until such time as local chapters are formed, membership applications shall be submitted to the NGB Secretary. Until such time as the NGB Secretary has been sworn in, membership applications shall be submitted to the Stand-up Committee Secretary.

SECTION-3: MEMBERSHIP REVOCATION PROCESS and REQUIREMENTS

- A) All MOS-IRS members, regardless of office or membership status, are responsible to demonstrate professional courtesy toward MOS-IRS members at all times; to value other members input, recognizing the individual merit and uniqueness of all; to create an environment where members feel free to make suggestions and share concerns free of personal attacks from other members; to show respect and honor individual differences, gifts, ideas and opinions; to ensure that daily transactions and oral/written communications between members are conducted with mutual respect, free from hostility, threats or foul language; to positively represent, reinforce and encourage the goals and principles of the MOS-IRS Bylaws and best interest of the MOS-IRS membership and organization. Demonstration of intentional, blatant or repeated opposition, to these responsibilities, values and principles can subject an individual to membership revocation for behavior unbecoming an MOS-IRS member.
- B) The MOS-IRS membership revocation process can result in a temporary loss, up to 12 months, or permanent loss of MOS-IRS membership.

- C) A minimum of 3 Chapter members must submit a written formal request, Due Cause Statement, to Chapter Officers and Chapter Election Committee in order to initiate the revocation process of a Chapter member.
- D) The Due Cause Statement shall include names of the requesters, members name, a detailed list of all specific, substantiated offenses and the length of membership revocation.
- E) The Chapter Election Committee is required to email the Chapter Officers requesting the President to immediately schedule a special meeting initiating the revocation process. If the Chapter President is named in the Due Cause Statement, then the Vice-President must implement the revocation process in accordance with this section.
- F) The Chapter President is required to immediately email his/her Chapter membership, declaring a special meeting has been scheduled to administrate the revocation process with a specific date and time. The message shall emphasize the importance of Chapter membership attendance.
- G) All members responsible for submitting the Due Cause Statement are required to attend, in person or conference call, all revocation meetings and be prepared to substantiate the offenses listed in the Due Cause Statement.
- H) In the event revocation process requesters are not in attendance at any revocation meeting, the Due Cause Statement shall be destroyed and all membership revocation proceedings shall be immediately terminated.
- I) The Chapter Secretary is responsible for taking detailed notes during revocation meetings independent of external influence.
- J) Within 5 business days of the revocation meeting, the Chapter Secretary is required to send official meeting notes to the Chapter President and Vice-President for immediate distribution to Chapter members.
- K) Within 5 business days of the meeting, the Chapter President or Vice President must send an email to Chapter members requesting they carefully read all the attached official membership revocation meeting notes. Each member must judge whether the named member in the Due Cause Statement has acted contrary to Article VI, Section-3 and Part A in order to make a fair and equitable decision when casting their vote for temporary or permanent membership revocation.
- L) This message shall inform Chapter members of the 5 day voting period, with a specific start and ending date to cast their vote in favor or opposition to temporarily or permanently revoking membership, by email or approved alternative voting method.

- M) Chapter members shall submit their vote directly to the Elections Committee during the specified voting period for a formal vote count.
- N) MOS-IRS membership revocation requires a majority vote from the Chapter membership and that 80% of Chapter members cast a vote.
- O) The Chapter Election Committee is required to send official membership revocation voter results to the Chapter Officers.
- P) Upon receiving the official membership revocation vote count, the Chapter President or Vice-President must immediately email a message to their Chapter members announcing the official membership revocation vote results. This message shall inform members that the Chapter member revocation Process has officially concluded.

ARTICLE VII: LOCAL AREA CHAPTER ELECTIONS

SECTION-1: CHAPTER ELECTIONS PROCEDURES and REQUIREMENTS

- A) Chapter office election nominees must receive a majority vote of Chapter membership in order to hold elected office. In the event of a tie vote, the election process shall be repeated for the particular office until a majority vote is reached.
- B) Chapter members are strongly encouraged to actively participate in determining the Chapters elected leadership by casting their vote during the Chapter elections process.
- C) Election nominees are required to have member in good standing status to serve in any Chapter office.
- D) Member in good standing status requires a minimum of 50% Chapter meeting attendance, 12 months, immediately, prior to the current elections.
- E) Chapter members are required to have active member status, in order to serve on the Chapter Election Committee.
- F) Active member status requires 25% Chapter meeting attendance, 12 months, immediately, prior to an appointment to any Chapter Committee.

SECTION-2: CHAPTER ELECTIONS DUTIES and RESPONSIBILITIES

- A) Chapter members are responsible for nominating qualified members who will provide strong leadership and best advocate the member's concerns/issues.

- B) Election nominees are responsible for writing a 400 to 500 word platform statement detailing their views on critical concerns of interest to the Chapter membership and what direction they would like to lead the Chapter.
- C) Chapter members are not to lobby or campaign for nominees. The intent of the Chapter elections process is to have the best qualified, not most popular, in MOS-IRS Chapter leadership positions.

SECTION-3: CHAPTER ELECTIONS PROCESS and REQUIREMENTS

- A) On the last business day in May, the Chapter President is required to distribute an email message informing their Chapter membership that the elections process shall begin the first Monday in June.
- B) On the first Monday in June the President is required to distribute an email message to their Chapter membership requesting volunteers to serve on the Elections Committee. Interested members have 4 business days to respond to the President.
- C) The President shall appoint 2 members from among the volunteers to serve for a 1 year term on the Elections Committee.
- D) If a Chapter Election Committee member subsequently becomes a nominee for an office, that person shall relinquish his/her position on the committee. The Chapter President is to select another volunteer to replace the departing committee member.
- E) Election Committee members are required to read and familiarize themselves with Article V Section 3, Article VI Section 3 and Article VII in its entirety.
- F) On the second Monday in June the President is required to distribute a third message to the Chapter membership informing them of those chosen to serve on the Election Committee and that Chapter members have 4 business days to email the elections committee nominations for Chapter Officer positions.
- G) The Elections Committee is required to verify official Chapter membership and member in good standing status of all nominees. This part is superseded by the waiver as specified in Article I, Section-3 and Part H for new Local Area Chapters.
- H) If a nominee meets the requirements to hold a Chapter office, the Election Committee is required to verify that, if elected, he/she is willing to officially accept the office.
- I) On the third Monday in June the President is required to distribute a fourth message to Chapter members with nominee's names for each of the elected positions. The message shall inform Chapter members that they have until the fourth Monday, COB, to submit their vote to committee members via email for electing new Chapter Officers.

- J) On the Tuesday immediately following the fourth Monday in June, the Election Committee shall send an email message to the Chapter President containing the official vote count and names of the newly elected officers.
- K) On the Wednesday immediately following the fourth Monday in June, the President is required to distribute a fifth message to the Chapter membership with the official vote count to formally announce names of the newly elected officers. This message shall include a statement informing members who may have any personal concerns regarding any part of the elections process that they have until the last day in June to raise their concerns and/or issues with the current Chapter Officers. If a satisfactory conclusion cannot be reached then a member has the right to request that the concerns be elevated and deferred to the National Governance Board for further consideration and final determination.
- L) The newly elected officers shall assume their elected leadership positions on the first day of July.
- M) On the first Monday in July the President shall distribute a sixth message expressing the membership's appreciation to the Elections Committee members for their work and for volunteering their time. The President shall thank the Chapter members for participating and declare that the election process has officially concluded.

ARTICLE VII: NATIONAL GOVERNANCE BOARD ELECTIONS

Note: These procedures shall apply to all NGB office elections, **except** for the Election of the Inaugural National Governance Board Officers. See the Addendum to these bylaws entitled, "Addendum to MOS-IRS BI-LAWS: ELECTION OF THE INAUGURAL NATIONAL GOVERNANCE BOARD OFFICERS"

SECTION-1: NGB ELECTIONS PROCEDURES and REQUIREMENTS

- G) NGB office election nominees must receive a majority vote of MOS-IRS membership in order to hold elected office. In the event of a tie vote, the election process shall be repeated for the particular office until a majority vote is reached.
- H) MOS-IRS members are strongly encouraged to actively participate in determining the elected leadership by casting their vote during the NGB elections process.
- I) Election nominees are required to have member in good standing status to serve in any NGB office.
- J) Member in good standing status requires a minimum of 50% Chapter meeting attendance an, have participated in at least one national MOS-IRS event within the 12 months, immediately, prior to the current elections.

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- K) MOS-IRS members are required to have active member status, in order to serve on the NGB Election Committee.
- L) Active member status requires 25% Chapter meeting attendance, 12 months, immediately, prior to an appointment to any NGB Committee.

SECTION-2: CHAPTER ELECTIONS DUTIES and RESPONSIBILITIES

- D) MOS-IRS members are responsible for nominating qualified members who will provide strong leadership and best advocate the member's concerns/issues.
- E) Election nominees are responsible for writing a 400 to 500 word platform statement detailing their views on critical concerns of interest to the MOS-IRS membership and what direction they would like to lead the organization.
- F) MOS-IRS members are not to lobby or campaign for nominees. The intent of the NGB elections process is to have the best qualified, not most popular, in MOS-IRS leadership positions.

SECTION-3: NGB ELECTIONS PROCESS and REQUIREMENTS

- N) On, or before, the last business day in September, the NGB President is required to distribute an email message informing the membership that the elections process shall begin the first Monday in October.
- O) On the first Monday in October, the NGB President is required to distribute an email message to the membership requesting volunteers to serve on the Elections Committee. Interested members have 4 business days to respond to the President.
- P) The President shall appoint 2 members from among the volunteers to serve for a 1 year term on the Elections Committee.
- Q) If an Election Committee member subsequently becomes a nominee for an office, that person shall relinquish his/her position on the committee. The NGB President is to select another volunteer to replace the departing committee member.
- R) Election Committee members are required to read and familiarize themselves with Article V Section 3, Article VI Section 3 and Article VIII in its entirety.
- S) On the second Monday in October the President is required to distribute a third message to the membership informing them of those chosen to serve on the Election Committee and that members have 4 business days to email the elections committee nominations for NGB Officer positions.

- T) The Elections Committee is required to verify official MOS-IRS membership and member in good standing status of all nominees.
- U) If a nominee meets the requirements to hold a NGB office, the Election Committee is required to verify that, if elected, he/she is willing to officially accept the office.
- V) On the third Monday in October, the President is required to distribute a fourth message to MOS-IRS members with nominee's names for each of the elected positions. The message shall inform members that they have until the last business day in November, to submit their votes for all NGB officer positions. The Election Committee shall, subject to the approval of the current NGB, hold responsibility for determining the appropriate methodology to be used for casting ballots (online balloting is recommended).
- W) On the first business day in December, the Election Committee shall send an email message to the NGB President containing the official vote count and names of the newly elected officers.
- X) On the Wednesday immediately following the first business day in December, the President is required to distribute a message to the MOS-IRS membership with the official vote count to formally announce names of the newly elected officers. This message shall include a statement informing members who may have any personal concerns regarding any part of the elections process that they have until the last business day in December to raise their concerns and/or issues with the current NGB Officers. The current National Governance Board will make final determination.
- Y) The newly elected officers shall assume their elected leadership positions on the first business day of January.
- Z) On the first Monday in January the President shall distribute a final message expressing the membership's appreciation to the Elections Committee members for their work and for volunteering their time. The President shall thank the MOS-IRS members for participating and declare that the election process has officially concluded.