



# ILLINOIS CPA SOCIETY MEMBERSHIP APPLICATION

CPA  Affiliate

This Membership Application is Available Online at [www.icpas.org](http://www.icpas.org)

## PERSONAL & PROFESSIONAL INFORMATION

Male  Female Prefix: \_\_\_\_\_ Birthdate: (\_\_\_\_) (\_\_\_\_) (\_\_\_\_) Preferred Mailing Address (check one):  Residence  Business

First Name: \_\_\_\_\_ MI: \_\_\_\_\_ Last Name: \_\_\_\_\_ Maiden/Former Name: \_\_\_\_\_

Home Address: \_\_\_\_\_ P.O. Box/Apt. # \_\_\_\_\_

City: \_\_\_\_\_ State/Province: \_\_\_\_\_ Zip Code + 4: \_\_\_\_\_ - \_\_\_\_\_ Country: \_\_\_\_\_

Home Phone: (\_\_\_\_) \_\_\_\_\_ Spouse's Name: \_\_\_\_\_

Employer Name: \_\_\_\_\_

Address: \_\_\_\_\_ Suite/Floor Number: \_\_\_\_\_

City: \_\_\_\_\_ State/Province: \_\_\_\_\_ Zip Code + 4: \_\_\_\_\_ - \_\_\_\_\_ Country: \_\_\_\_\_

Title: \_\_\_\_\_ Employer's Web site Address: \_\_\_\_\_

Main Business Phone: (\_\_\_\_) \_\_\_\_\_ Ext. \_\_\_\_\_ Direct Business Phone: (\_\_\_\_) \_\_\_\_\_

Business Fax: (\_\_\_\_) \_\_\_\_\_ Email Address: \_\_\_\_\_

*The Illinois CPA Society uses email to communicate with its members and to notify them of relevant programs and information. Be assured, your email address is never shared or sold.*

Preferred Method of Receiving Information (check one):  Email  Fax  Mail Referred by: \_\_\_\_\_

Company Ownership Type:  Privately Held  Publicly Held Gross Revenue:  Under 50 Million  51-250 Million  251-750 Million  Over 750 Million

Size of Company/Number of Employees:  Under 50  51-100  101-500  Over 500

Your company's primary business:  Distribution  Insurance  Public Practice  Telecommunications  
 Education  Law Firm  Real Estate/Leasing  Wholesaler  
 Computer  Financial Services  Manufacturing  Retail  Other: \_\_\_\_\_  
 Consulting  Health Care  Non-Profit/Association  Systems Integrator/VAR

Advanced Degrees/Professional Certifications: \_\_\_\_\_

(CPAs only) Primary State Certified: \_\_\_\_\_ Primary Date Certified: \_\_\_\_\_ Certification Number: \_\_\_\_\_

College/University: \_\_\_\_\_ City/State/Province: \_\_\_\_\_

DATE GRADUATED: \_\_\_\_\_ Degree: \_\_\_\_\_

If International, please name the membership organization in which you belong that is associated with the International Federation of Accountants: \_\_\_\_\_

Have you registered with the Illinois Board of Examiners?  Yes  No Are you a member of the AICPA?  Yes  No  
Have you been a member of ICPAS before?  Yes  No Are you a licensed CPA in Illinois?  Yes  No

## BACKGROUND INFORMATION

Please see reverse side for BACKGROUND INFORMATION CODES, and indicate your selections in the spaces provided below. If other, please write in.

- MEMBERSHIP TYPE: (select one) \_\_\_\_\_
- ORGANIZATION TYPE: (select one type that describes your employer's primary business) \_\_\_\_\_
- POSITION: (select one) \_\_\_\_\_
- FIELDS OF INTEREST: (please limit to 5) You will receive targeted information based on your selections below. In addition, your choices will influence the type and frequency of programs and resources provided. \_\_\_\_\_
- AREAS OF EXPERTISE: (please choose all areas in which you have expertise, including languages spoken) \_\_\_\_\_
- ETHNIC CODE: (optional) Ethnic code information will enable us to improve serving special needs and facilitate increased cultural diversity within our organization's leadership positions. \_\_\_\_\_

## PAYMENT INFORMATION

AMOUNT OF PAYMENT: (Please see prorated schedule of dues on reverse side for amount you are paying.) \$ \_\_\_\_\_

METHOD OF PAYMENT:  Check or Money Order (payable in U.S. Dollars to Illinois CPA Society)

Visa  MasterCard  Discover Card  American Express Card #: \_\_\_\_\_ Exp.: \_\_\_\_\_

I acknowledge that I have received, read and agree to abide by the Rules of Conduct of the Society and Article II Sections 2.9-2.14, Articles VII, VIII, IX and XII of the Society's bylaws. I have never been convicted of a crime, other than minor traffic offenses, or been found guilty of fraudulent conduct by any court. (Please attach explanation if you have been convicted of offenses other than traffic offenses.) I have never been suspended or expelled from any professional organization. I certify that all the foregoing statements in this application form are true and that I have not suppressed any information that might have a bearing on this application.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

### SEND APPLICATION AND DUES PAYMENT TO:

ILLINOIS CPA SOCIETY, 550 W. Jackson, Suite 900, Chicago, IL 60661-5716, USA, Attention: Membership or you can FAX in your application 24 hours a day, 7 days a week to: 312/993-9954, Attention: Membership. Applications will not be processed without signature and dues payment. Thank You.

QUESTIONS? Please call 312/993-0407 or 800/993-0407 (in IL only). • Remember to enclose payment in U.S. dollars with this application.

# PRORATED SCHEDULE OF DUES

June 1, 2006 through May 31, 2007

PUBLIC/INDUSTRY & BUSINESS	MAY/JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR
Cert. held for 0-3 yrs.	\$270	\$248	\$226	\$204	\$182	\$160	\$138	\$116	\$94	\$72	\$50
Cert. held for 4+ yrs.	\$340	\$313	\$286	\$259	\$232	\$205	\$178	\$151	\$124	\$97	\$70
<b>EDUCATION/GOVERNMENT</b>											
Cert. held for 0-3 yrs.	\$165	\$152	\$139	\$126	\$113	\$100	\$87	\$74	\$61	\$48	\$35
Cert. held for 4+ yrs.	\$250	\$230	\$210	\$190	\$170	\$150	\$130	\$110	\$90	\$70	\$50
<b>OTHER CATEGORIES</b>											
Non-resident	\$180	\$166	\$152	\$138	\$124	\$110	\$96	\$82	\$68	\$54	\$40
Full Time Student	\$95	\$87	\$79	\$71	\$63	\$55	\$47	\$39	\$31	\$23	\$15
Retired	\$95	\$87	\$79	\$71	\$63	\$55	\$47	\$39	\$31	\$23	\$15
Unemployed	\$95	\$87	\$79	\$71	\$63	\$55	\$47	\$39	\$31	\$23	\$15
<b>AFFILIATES (non CPAs)</b>											
Professional (0-3 years since college graduation)	\$165	\$152	\$139	\$126	\$113	\$100	\$87	\$74	\$61	\$48	\$35
Professional (4+ years since college graduation)	\$340	\$313	\$286	\$259	\$232	\$205	\$178	\$151	\$124	\$97	\$70
Academic	\$250	\$230	\$210	\$190	\$170	\$150	\$130	\$110	\$90	\$70	\$50
International	\$180	\$165	\$150	\$135	\$120	\$105	\$90	\$75	\$60	\$45	\$30
Student	\$20	\$20	\$20	\$15	\$15	\$15	\$10	\$10	\$10	\$5	\$5

These rates are valid June 1, 2006 through May 31, 2007. Dues are subject to change. The Illinois CPA Society estimates that the nondeductible portion of your dues which is allocated to lobbying is 4.7%. Annual membership dues include \$30 for a one year subscription to INSIGHT magazine. Members may not deduct subscription price from dues.

## BACKGROUND INFORMATION CODES

### 1. MEMBERSHIP TYPE

ED	Education
GO	Government
IN	Industry & Business
MS	Military Service
NR	Non-Illinois Resident ( <i>member permanently resides outside of Illinois.</i> )
PU	Public
AA	Academic Affiliate ( <i>non CPA</i> )
IA	International Affiliate ( <i>non CPA</i> )
PA	Professional Affiliate ( <i>non CPA</i> )

### 2. ORGANIZATION TYPE

AD	Advertising/Marketing/Public Relations
AG	Agribusiness
CA	Casinos/Gaming
CO	Construction
CN	Consulting and Advisory Services
CS	Contract Services
DI	Distributorship
DE	Dealership ( <i>auto, boat, rv, etc.</i> )
ED	Education
EB	Employee Benefits
EA	Entertainment & Hospitality
EX	Extractive -- Mining/Oil/Gas
WM	Environmental/Waste Management
FI	Financial Institutions ( <i>banks, savings &amp; loans, credit unions</i> )
FA	Financial Advisory Services ( <i>investments, financial planning, estate planning, retirement</i> )
HC	Health Care Organizations ( <i>hospitals, HMOs, PPOs, hospices</i> )
HO	Holding Company
CD	Information Technology
IS	Insurance
LA	Law Firm
LE	Leasing
MN	Manufacturing
CB	Media & Communications ( <i>tv, radio, etc.</i> )
NP	Nonprofit/Associations
PA	Public Accounting
PP	Publishing/Printing
RE	Real Estate
RS	Restaurants/Clubs/Bars
RA	Retail/Wholesale
SF	Search Firms/Recruiters
TE	Telecomm./Electronics
TR	Transportation
UT	Utilities

### 3. POSITION

AC	Actuary
AD	Administrator
AN	Analyst
AO	Attorney

BT	Broker/Trader
CC	Career/Guidance Counselor
CA	Chartered Accountant
CO	Chief Financial Officer
CP	College Professor
CN	Consultant
CT	Controller/Treasurer
EX	Executive/Dept. Head
SD	Full-time Student ( <i>Must maintain a full-time course schedule of 15 hours or more per semester.</i> )
HS	High School Teacher
HR	Human Resource Professional
IP	Individual Practitioner
IN	Internal Auditor
MA	Manager/Supervisor
MP	Marketing Professional
OE	Other Executive
PA	Partner-in-Charge
PR	Partner/Member/Shareholder
PE	President/Chair/CEO
PL	Professional Leave ( <i>Member temporarily and voluntarily left the work force.</i> )
RE	Retired ( <i>Retired from work force. Incidental income may be earned.</i> )
SR	Sales Representative
ST	Staff
TP	Training/Development
UN	Underwriter
UE	Unemployed ( <i>Must be actively seeking employment and working less than 20 hours per week.</i> )

### 4. FIELDS OF INTEREST

AC	Accounting
AR	Advertising/Marketing/Public Relations
AG	Agribusiness
AD	Auditing
BF	Budgeting/Forecasting
BI	Bankruptcy/Insolvency
BD	Broker/Dealer
BV	Business Valuations/Appraisals
CG	Casinos/Gaming
CM	Cash Management
CL	Consulting - Computer Technology
CS	Consulting - General
CO	Construction
CR	Corporate Acctg./Management
CA	Cost Accounting
CC	Credit/Collections
DE	Dealership ( <i>auto, boat, rv, etc.</i> )
DF	Debt Financing

DI	Distributorship
ES	Eldercare Services
EC	Electronic Commerce
EB	Employee Benefits
FI	Financial Institutions ( <i>banks, savings &amp; loans, credit unions</i> )
EX	Extractive -- Mining/Oil/Gas
FB	Financial Planning -- Business
FP	Financial Planning -- Personal
FR	Financial Reporting
FC	Franchising
FO	Forensics/Fraud
GF	Government -- Federal
GS	Government -- State & Local
HC	Health Care Organizations ( <i>hospitals, HMOs, PPOs, hospices</i> )
HR	Human Resources
IT	Information Technology
IN	Insurance
IA	Internal Auditing
IB	International Business
IC	Inventory Control
IE	Investment Advisory Services
LE	Leasing
LI	Legislative Issues
LS	Litigation Services
LH	Long Term Health Care
MO	Management of an Accounting Practice (MAP)
MG	Management -- General
MN	Manufacturing
ME	Media & Communications ( <i>tv, radio, etc.</i> )
MA	Mergers & Acquisitions
NO	Nonprofit/Associations
PM	Performance Measurement
PD	Personal/Career Development
PS	Professional Service Firms ( <i>architects, lawyers, physicians, etc.</i> )
PP	Publishing/Printing
QC	Quality Control
RE	Real Estate
RG	Regulatory Accounting
RS	Restaurants/Clubs/Bars
RI	Retail/Wholesale
RA	Revenue Accounting
RM	Risk Management
RR	SEC Reporting
SP	Strategic Business Planning
ST	Starting/Owning a Practice
TX	Taxation -- Estate and Gift Tax
TT	Taxation -- Federal - Business
TO	Taxation -- Federal - Individual
TI	Taxation -- International
TS	Taxation -- State/Local
TR	Transportation
TA	Travel/Lodging/Tourism
UT	Utilities

### 5. AREAS OF EXPERTISE

AS	Accounting Services
AD	Advertising/Marketing/Public Relations
AG	Agribusiness
AU	Auditing Services
AE	Arts, Entertainment and Recreation ( <i>performing arts, sports, museums, gaming</i> )
BA	Bankruptcy/Insolvency
BR	Broker/Dealer
BU	Budgeting/Forecasting
BM	Business Management
CO	Construction
CS	Consulting Services
DE	Dealerships ( <i>auto, boat, rv</i> )
ED	Education
EC	Electronic Commerce
EB	Employee Benefit Plans
FA	Financial Advisory Services for Individuals ( <i>investments, financial planning, estate planning, retirement planning</i> )
FS	Financial Services ( <i>banks, credit unions, savings &amp; loans</i> )
FO	Forensics/Fraud
GO	Government ( <i>federal, state, local</i> )
HC	Health Care Industry
IT	Information Technology
IP	Initial Public Offerings
IC	Insurance
IB	International Business
LS	Litigation Services
MA	Manufacturing
ME	Mergers & Acquisitions
NO	Nonprofit/Associations
PS	Professional Service Firms ( <i>doctors, dentists, attorneys, etc.</i> )
RT	Retail/Wholesale
RA	Real Estate
ST	Strategic/Business Planning
TR	Tax - C Corporations
TO	Tax - S Corporations, Partnerships, LLC/LLP
TI	Tax - International
TC	Tax - Practice before the IRS
TT	Tax - Estate, Gift and Trust
TN	Tax - Individual
TA	Tax - State & Local
TP	Transportation and Warehousing
VS	Valuation Services

### 6. ETHNIC CODE

A	African American
N	American Indian/Alaskan Native
P	Asian/Pacific Islander
C	Caucasian
H	Hispanic
OT	Other



**ILLINOIS CPA SOCIETY**  
550 W. JACKSON, SUITE 900  
CHICAGO, ILLINOIS 60661-5716  
312-993-0393 or 800-993-0393 (IL ONLY)  
FAX: 312-993-9954 WEB: WWW.ICPAS.ORG

## EXCERPTS FROM THE BYLAWS AND CODE OF PROFESSIONAL CONDUCT

### Article II: Membership

2.9 Certificate. A certificate of membership in such form as the Board of Directors determines, shall be issued to each member. The certificate shall be the property of the Society and shall be returned to it if the membership is suspended or terminated other than by death. The certificate of a suspended member shall be returned to them at the end of the period of suspension.

2.10 Termination. If any member (other than an affiliate member) is indebted to the Society for dues or other items for more than three months, the Board of Directors may terminate the membership if the member has not paid such indebtedness in full within one month after mailing (including via facsimile) notice of impending termination to the member at the address shown on the Society's records. Regular members may also be terminated for other causes through disciplinary proceedings as provided in Articles VII, and VIII, and IX. The Board of Directors may terminate the membership of an affiliate member in its sole discretion.

2.11 Resignation. A member who wishes to resign from the Society shall submit a resignation in writing (via mail, facsimile or electronically). The resignation shall be effective only when accepted by the Society's staff. No action shall be taken on the resignation of a member with respect to whom charges are under investigation by the ethics committee or against whom a complaint is pending before the trial board, unless the ethics committee or the trial board, as the case may be, recommends that such resignation be accepted.

2.12 Reinstatement. The Board of Directors may, in its sole discretion, readmit a former member to membership, but the application for readmission must be in writing and any readmission shall not become effective unless the former member pays his current fiscal year's dues or other indebtedness to the Society; provided, however, that if a person whose resignation was accepted when that person was under investigation or the object of a complaint should subsequently apply for reinstatement, the Board of Directors shall not reinstate such person without the consent of the ethics committee or trial board having jurisdiction over such investigation or complaint.

2.13 Non-Transfer. Membership is not transferable or assignable.

2.14 Rights of members to describe themselves as such. A regular member shall be entitled to use the designation "Member of the Illinois CPA Society". A firm licensed to practice public accounting a majority of whose owners are regular members shall be entitled to use the designation "Members of the Illinois CPA Society". Affiliate members may only use the designation in conjunction with specifying their affiliate membership classification, i.e., "International Affiliate, Student Affiliate, Academic Affiliate (Approved by the Board of Directors on December 10, 1999) or Professional Affiliate member of the Illinois CPA Society".

### Article VII: Code of Professional Conduct and Joint Enforcement of Ethical Standards with American Institute of Certified Public Accountants

7.1 Code of Professional Conduct. The rules of professional ethics of the Society shall consist of the Code of Professional Conduct of the American Institute of Certified Public Accountants as now constituted and as may from time to time be amended hereafter, plus such additional rules, if any, as may from time to time be adopted by the Society by an amendment to these bylaws.

Independence—Rule 101. Integrity and Objectivity—Rule 102. In the performance of any professional service, a member shall maintain objectivity and integrity, shall be free of conflicts of interest, and shall not knowingly misrepresent facts or subordinate his or her judgment to others.

General Standards—Rule 201. A member shall comply with the following standards and with any interpretations thereof by bodies designated by Council.

- A. Professional Competence. Undertake only those professional services that the member or the member's firm can reasonably expect to be completed with professional competence.
- B. Due Professional Care. Exercise due professional care in the performance of professional services.
- C. Planning and Supervision. Adequately plan and supervise the performance of professional services.

D. Sufficient Relevant Data. Obtain sufficient relevant data to afford a reasonable basis for conclusions or recommendations in relation to any professional services performed.

Compliance With Standards—Rule 202. A member who performs auditing, review, compilation, management advisory, tax or other professional services shall comply with standards promulgated by bodies designated by Council.

Accounting Principles—Rule 203. A member shall not (1) express an opinion or state affirmatively that the financial statements or other financial data or any entity are presented in conformity with generally accepted accounting principles or (2) state that he or she is not aware of any material modifications that should be made to such statements or data in order for them to be in conformity with generally accepted accounting principles, if such statements or data contain any departure from an accounting principle promulgated by bodies designated by Council to establish such principles that has a material effect on the statements or data taken as a whole. If, however, the statements or data contain such a departure and the member can demonstrate that due to unusual circumstances the financial statements or data would otherwise have been misleading, the member can comply with the rule by describing the departure, its approximate effects, if practicable, and the reasons why compliance with the principle would result in a misleading statement.

Confidential Client Information—Rule 301. A member in public practice shall not disclose any confidential client information without the specific consent of the client.

This rule shall not be construed (1) to relieve a member of his/her professional obligations under Rules 202 and 203, (2) to affect in any way the member's obligation to comply with a validly issued and enforceable subpoena or summons or to prohibit a member's compliance with applicable laws and government regulations, (3) to prohibit review of a member's professional practice under AICPA or state CPA society or Board of Accountancy authorization, or (4) to preclude a member from initiating a complaint with or responding to any inquiry made by the ethics division or trial board of the Institute or a duly constituted investigative or disciplinary body of a state CPA Society or Board of Accountancy.

Members of any of the bodies identified in (4) above and members involved with professional practice reviews identified in (3) above shall not use to their own advantage or disclose any member's confidential client information that comes to their attention in carrying out these activities. This prohibition shall not restrict members' exchange of information in connection with the investigative or disciplinary proceedings described in (4) above or the professional practice reviews described in (3) above.

Contingent Fees—Rule 302. A member in public practice shall not: (1) perform for a contingent fee any professional services for, or receive such a fee from a client for whom the member or member's firm also performs: (a) an audit or review of a financial statement; or, (b) a compilation of a financial statement when the member expects, or reasonably might expect, that a third party will use the financial statement and the member's compilation report does not disclose a lack of independence; or, (c) an examination of prospective financial information; or (2) prepare an original or amended tax return or claim for a tax refund for a contingent fee for any client.

The prohibition (1) above applies during the period in which the member or the member's firm is engaged to perform any of the services listed above and the period covered by any historical financial statements involved in any such listed services.

Except as stated in the next sentence, a contingent fee is a fee established for the performance of any service pursuant to an arrangement in which no fee will be charged unless a specified finding or result is attained, or in which the amount of the fee is otherwise dependent upon the finding or result of such service. Solely for purposes of this rule, fees are not regarded as being contingent if fixed by courts or other public authorities, or, in tax matters, if determined based on the results of judicial proceedings or the findings of governmental agencies.

A member's fees may vary depending, for example, on the complexity of services rendered. (As adopted May 20, 1991.)

Acts Discreditable—Rule 501. A member shall not commit an act discreditable to the profession.

Advertising and Other Forms of Solicitation—Rule 502. A member in public practice shall not seek to obtain clients by advertising or other forms of solicitation in a manner that is false, misleading or deceptive. Solicitation by the use of coercion, overreaching or harassing conduct is prohibited.

Commissions and Referral Fees—Rule 503. A. Prohibited Commissions—A member in public practice shall not for a commission recommend or refer to a client any product or service, or for a commission recommend or refer any product or service to be supplied by a client, or receive a commission, when the member or the member's firm also performs for that client: (a) an audit or review of a financial statement; or, (b) a compilation of a financial statement when the member expects, or reasonably might expect, that a third party will use the financial statement and the member's compilation report does not disclose a lack of independence; or, (c) an examination of prospective financial information.

This prohibition applies during the period in which the member is engaged to perform any of the services listed above and the period covered by any historical financial statements involved in such listed services.

B. Disclosure of Permitted Commissions—A member in public practice who is not prohibited by this rule from performing services for or receiving a commission and who is paid or expects to be paid a commission shall disclose that fact to any person or entity to whom the member recommends or refers a product or service to which the commission relates.

C. Referral Fees—Any member who accepts a referral fee for recommending or referring any service of a CPA to any person or entity or who pays a referral fee to obtain a client shall disclose such acceptance or payment to the client.

Form of Organization and Name Rule 505. A member may practice public accounting only in the form of a organization permitted by state law or regulation whose characteristics conform to resolutions of Council.

A member shall not practice public accounting under a firm name that is misleading. Names of one or more past owners may be included in the firm name of a successor organization. Also, an owner surviving the death or withdrawal of all other owners may continue to practice under such name which includes the name of past owners for up to two years after becoming a sole practitioner.

A firm may not designate itself as "Members of the American Institute of Certified Public Accountants" unless all of its owners are members of the Institute.

7.2 Charges. Whenever it is determined that a member of the Society, whether or not such member is also a member of the AICPA, shall be charged with violating the Code of Professional Conduct of the Society, the charges shall be investigated in accordance with the terms of any then existing agreement between the Society and the AICPA relating to the enforcement of ethical standards or, in the absence of such an agreement, in such manner as the Board of Directors of the Society may determine.

7.3 Hearing. In the event that a hearing is required in regard to any charge against a member of the Society pursuant to Article 7.2, the hearing shall be conducted in accordance with the terms of the aforesaid agreement between the Society and the AICPA, the then operative rules of the Joint Trial Board Division of the AICPA and the then operative Joint Ethics Enforcement procedures in effect by virtue of said agreement. In absence of such agreement such hearing shall be conducted in such manner as the Board of Directors of the Society may determine.

7.4 Joint agreement with the American Institute of Certified Public Accountants. The Board of Directors of the Society is hereby authorized to cause the chairperson to execute for and on behalf of the Society an agreement between the Society and the AICPA encompassing the matters referred to in this Article VII and to cause the chairperson to execute such amendments thereto as the Board of Directors may from time to time deem appropriate.

7.5 Responsibility. All committees, boards and other bodies of the Society are hereby empowered to carry the provisions of Article 7.2 and 7.3 into effect by acting jointly and in cooperation with the appropriate bodies of the AICPA under the agreements, rules and procedures in effect between the Society and the AICPA.

#### **Article VIII: Disciplining of Member by Joint Trial Board**

Under such conditions and by such procedure as the AICPA Council may prescribe, a hearing panel of the Joint Trial Board, by a two-thirds vote of the regular members present and voting, may expel a member (except as otherwise provided in Article 8.3) or by a majority vote of the regular members present and voting, may suspend a member for a period not to exceed two years not counting any suspension imposed under Articles 9.3 and 9.4 or may impose such lesser sanctions as the Council may prescribe on any member if the member:

- 8.1 Infringes any of these bylaws or any rule of the Code of Professional Conduct;
- 8.2 Is declared by a court of competent jurisdiction to have committed any fraud;

8.3 Is held by a hearing panel of the Joint Trial Board to have been guilty of an act discreditable to the profession or to have been convicted of a criminal offense which tends to discredit the profession; provided that should a hearing panel of the Joint Trial Board find by a majority vote that he has been convicted by a criminal court of an offense involving moral turpitude or any of the offenses enumerated in Article 9.3, the penalty shall be expulsion;

8.4 Is declared by any competent court to be insane or otherwise incompetent;

8.5 Is subject to the suspension, revocation, withdrawal or cancellation of the member's certificate as a certified public accountant or license or permit to practice as such or to practice public accounting as a disciplinary measure by any governmental authority; or

8.6 Fails to cooperate with the ethics committee in any disciplinary investigation of the member, a partner, shareholder, or employee of the member's firm by not making a substantive response to interrogatories or a request for documents from the Ethics Committee or by not complying with the educational and remedial or corrective action determined to be necessary by the ethics committee, within thirty days after the posting of notice of such interrogatories, or a request for documents, or directive to take CPE or corrective action by registered or certified mail, postage prepaid, to the member at his last known address shown on the records of the Society.

#### **Article IX: Disciplinary Suspension or Termination of membership without Hearing**

9.1 Scope. This article shall apply to disciplinary matters not encompassed by Article VIII.

9.2 Suspension or termination of membership. Membership in the Society shall be suspended or terminated without a hearing for disciplinary purposes as provided in Articles 7.2 and 7.3 under such conditions and by such procedures as shall be prescribed by the Board of Directors from time to time.

9.3 Criminal conviction of member. Membership in the Society shall be suspended without a hearing should there be filed with the secretary of the Society a judgment of conviction imposed upon any member for:

- 9.3.1 a crime punishable by imprisonment for more than one year under the law of the convicting jurisdiction;
- 9.3.2 the willful failure to file any income tax return which he, as an individual taxpayer, is required by law to file;
- 9.3.3 the filing of a false or fraudulent income tax return on his or a client's behalf; or
- 9.3.4 the willful aiding in the preparation and presentation of a false and fraudulent income tax return of a client.

Membership in the Society of such member shall be terminated upon the final judgment of conviction.

9.4 Suspension or revocation of certificate. Membership in the Society shall be suspended without a hearing should a member's certificate as a certified public accountant, or license or permit to practice as such or to practice public accounting be suspended as a disciplinary measure by any governmental authority. Such suspension of membership shall terminate upon reinstatement of the certificate, license or permit. Membership in the Society shall be terminated without hearing should such certificate, license or permit be revoked, withdrawn or cancelled as a disciplinary measure by any governmental authority.

9.5 Right of petition. The Board of Directors shall provide for the consideration and disposition, with or without a hearing, of a timely written petition of a member that he should not be suspended or expelled from membership pursuant to the provisions of Articles 9.3 or 9.4. Such written petition shall be considered timely if filed with the secretary of the Society within 60 days after notice has been given to the member of his suspension or expulsion.

9.6 Joint trial board disciplining not precluded. Application of the provisions of Article 9.3 and 9.4 shall not preclude the summoning of the member concerned to appear before a hearing panel of the Joint Trial Board pursuant to Article VIII.

#### **Article XII: Dues**

12.1 Members. The Board of Directors shall determine the annual dues which shall be paid by each regular member in accordance with such classifications as it deems appropriate, and may require dues of a different amount of each class so created. Dues shall be payable in advance for each fiscal year of the Society, or in such other manner as the board shall prescribe. Dues for new members shall be apportioned to the end of the fiscal year.

The period of being a certified public accountant shall start with the date of issuance of the first CPA certificate received from any state or territory of the United States or the District of Columbia.