



# Emergency Nurses Association RBC Chapter 438 Standard Operating Procedures

## I. PURPOSE

The Texas State Council is the state's organizational component of the National Emergency Nurses Association. The "State Level" refers to a category of membership while the "State Council" refers to the decision-making body operating at the state level. The state council and Chapter 438 are chartered by the National Association to implement its philosophy, objectives, and leadership at the state level. In addition, the state and local chapter assists in coordinating the professional activities of chapters functioning at the local level within the state. The state council and Chapter 438 shall act in accord with Bylaws and Procedures.

## II. OBJECTIVES

- A. Promote standards of emergency nursing practice, nursing education and nursing services as defined by the Emergency Nurses Association
- B. Provide for the continuing professional development of emergency nurses;
- C. Serve as a vehicle for dissemination of information relevant to emergency nursing
- D. Promote and protect the economic and general welfare of emergency nurses;
- E. Promote research in emergency nursing and encourage the use of knowledge as a basis for emergency nursing
- F. Provide services to members
- G. Maintain communication with members;
- H. Assume an active role as consumer/client advocate
- I. Represent emergency nurses and serve as their spokesperson with healthcare professionals, community, governmental groups, and the public
- J. Monitor state and local legislative issues affecting emergency care and emergency nursing practice
- K. Develop, maintain, and monitor a statewide emergency nursing networking structure to address professional issues.
- L. Promote the emergency nursing profession

## III. COMPOSITION

- A. Upon joining the National Association an individual member will simultaneously obtain membership at the chapter level with representation at the state level.
  - 1. The individual may select a chapter when joining or if no chapter is selected one will be assigned by the chair state membership committee.
  - 2. Members will be assigned a chapter based on geographical location and will be assigned the chapter closest to their mailing address.

- B. The Texas State council will be composed of delegates from each chapter within the state.
1. Two (2) members of each chapter shall serve as delegates on the state council.
  2. Protocol for determining selection and seating of these delegates to the state council shall include:
    - a) Membership for at least one year in ENA
    - b) Evidence of active chapter involvement
    - c) Determined by chapter procedures
  3. Chapter policy may provide partial or full funding to delegates for participation at state council meetings.
  4. Each chapter shall consist of no less than five (5) active Association members.

#### **IV. RESPONSIBILITIES**

A. State Resource for Emergency Nursing

Chapter 438 shall serve as a resource for emergency nursing within the Rio Grande Valley.

B. State Nursing Issues

Chapter 438 has the responsibility to monitor and address professional issues related to emergency care on the local level.

C. State Professional Liaisons

Chapter 438 shall attempt to maintain open communication with state professional organizations and agencies:

1. Texas Board of Nurse Examiners
2. Texas Nurses Association and other State Offices of Specialty Nursing Organizations
3. State Health Services
4. American College of Emergency Physicians (ACEP)
5. TRAC V

D. State Legislative Issues

Chapter 438 shall monitor state and local legislative issues affecting emergency care and emergency nursing practice and maintain a state and local legislative network.

E. State Education Programs

Chapter 438 has the responsibility to provide at least one (1) annual emergency nursing education program either sponsored solely by the state council or in conjunction with another organization or a local chapter.

F. Incorporation

Chapter 438 has the responsibility to maintain respective state council incorporation and tax exempt status.

G. Chapter Elections

Chapter 438 has the responsibility to hold regularly scheduled elections for officers of the local chapter.

H. Committees

Chapter 438 shall have committees in sufficient numbers necessary to address its objectives, professional practice, special interests and programs. Funding shall be provided as determined by the Board of Directors. Committee chairpersons shall be appointed by the current chapter president with the exception of the Nominating Committee.

I. Chapter Meetings

Chapter 438 has the responsibility to conduct four (4) formal chapter business meetings annually, in accord with the current edition of *Robert's Rules of Order*.

J. Chapter Financial Records

Chapter 438 has the responsibility to prepare and file an annual financial report with the National Office, to maintain financial records in accord with generally accepted accounting procedures and follow all Internal Revenue Service regulations.

K. Chapter Publications

Chapter 438 has the responsibility to publish and distribute a newsletter to all members within the geographic boundaries drawn by the state council. The publication shall contain information regarding meetings and professional activities of the local chapter.

L. Annual Chapter Report

Chapter 438 has the responsibility to maintain a current chapter Annual Report Form with the National Office. The filing of the respective chapter Status Report Forms with the National Office shall be monitored by the state council.

M. Records and Files

Chapter 438 has the responsibility to maintain local chapter financial and professional records and to provide for a mechanism to transfer the records upon installation of new officers.

N. Chapter Membership Drive

Chapter 438 shall make an effort to conduct or participate in an annual membership drive each year in conjunction with the national level and/or state level.

## **V. CHARTER**

- A. Chapter 438 is chartered by the National Emergency Nurses Association to function as the official organizational component in Texas in accord with Procedures. The charter is maintained through the submission of the Annual Report Form.
- B. If the local chapter does not adhere to the Bylaws and Procedures its charter may be suspended or revoked:

- 1. Suspension of Charter

If the local chapter does not adhere to the Bylaws and Procedures, the State Board of Directors will serve written notice regarding specific issues to the local chapter officers to address within a thirty (30) day period. If these issues are not addressed, the local chapter will be suspended thirty (30) days after written notice from the state council officers.

- 2. Revocation of Charter

- a. The charter for the local chapter will be revoked, subsequent to:

- 1. An initial suspension of charter status for the same cause.
- 2. A hearing for the local chapter officers regarding same cause , before the State Board of Directors, within sixty (60) days of initial suspension.

- b. If the issues are not resolved in favor of the Bylaws and Procedures, the local chapter will be revoked and a formal letter regarding the same will be forwarded to all local chapter officers within ten (10) days of the hearing.

- 1. All financial management affairs will be transferred to the State Office.

## **VI. INCORPORATION AND RELATED MATTERS**

- A. The Chapter 438 shall be separately incorporated within the state as a not-for-profit organization.
  - 1. The Articles of Incorporation for the state council should incorporate the Purpose and Objectives of Chapter 438 as specified in these Procedures and must not conflict with any aspects of the National Association Bylaws and Procedures.
  - 2. The Articles of Incorporation for Chapter 438 must receive final approval through the Procedures established at the national level.

- B. Chapter 438 has the responsibility to apply for a state council Employer Identification Number (EIN) and to file same with the National Office.
- C. Chapter 438 shall maintain a tax exempt status classification with the Internal Revenue Service or face possible annual tax payments.
- D. Chapter 438 shall obtain all necessary insurance coverage as required by law for a not-for-profit corporation within the State of Texas. This will include but not be limited to "Bonding" the treasurer.

## **OFFICERS**

### **VII. OFFICERS**

#### **A. Chapter Officers**

1. President
2. President-Elect
3. Secretary
4. Secretary Elect
5. Treasurer
6. Treasurer Elect
7. Immediate Past President
8. ENA Valley Board of Directors (2)

#### **B. Chapter Board of Directors**

The Board of Directors shall consist of the above officers.

#### **C. Election and Installation**

1. Chapter 438 officers must be elected by a majority vote of the active chapter members.
2. Installation of the newly elected officers will take place at the fourth quarter business meeting.

#### **D. Chapter President**

##### **1. Qualifications**

- a. Current Emergency Nurses Association membership.
- b. Current license to practice as a registered nurse.
- c. Candidates should be active members of the local chapter.
  1. Has served in a chapter leadership role within the past two (2) years.
  2. Attended at least one (1) Texas State Council meeting within the past year.
  3. Attended at least one (1) Texas State Council Meeting as a delegate within the previous three (3) years.

2. Responsibilities

- a. Serve as Chief Executive Officer of Chapter 438.
- b. Coordinate all local chapter administrative activities.
- c. Appointing and approving committee Chairpersons as needed.
- d. To exercise all responsibilities and privileges as an officer of the state council as specified in the Bylaws and Procedures.
- e. To perform all duties of President as outlined by the local chapter.
- f. Liaison with assigned chapters.

3. Term of Office

The local chapter President shall serve for a term of one (1) calendar year, January 1<sup>st</sup> through December 31<sup>st</sup>.

E. Chapter President Elect

1. Qualifications

- a. Current Emergency Nurses Association membership.
- b. Current license to practice as a registered nurse.
- c. Candidates should be active members of the local chapter.
  1. Has served in a chapter leadership role within the past two (2) years.
  2. Attended at least one (1) local chapter 's meeting within the past year.
  3. Attended at least one (1) Texas State Council Meeting as a delegate within the previous three (3) years.

2. Responsibilities

- a. To perform any duties assigned by the President for the local chapter.
- b. To succeed to the office of President at the expiration of the President's term. In the event the position of President becomes vacant, the President-Elect shall serve for the unexpired term and the term for which they were elected. In the event the President-Elect becomes the President, the position will be filled according to the state Bylaws.
- c. To exercise all responsibilities and privileges as an officer of the local chapter as specified in the Bylaws and Procedures.
- d. To perform all duties of President-Elect as outlined by the local chapter.
- e. Select committee chair persons to serve during their presidential year.
- f. The new president elect will become the meeting planner and establish the date, time, place, food, and education offerings for each meeting.

3. Term of Office

The local chapter President-Elect shall serve for a term of one (1) calendar year, January 1<sup>st</sup> through December 31<sup>st</sup>.

F. Chapter Secretary

1. Qualifications

- a. Current Emergency Nurses Association membership.
- b. Current license to practice as a registered nurse.
- c. Candidates should be active members of Chapter 438.
  - 1. Attended at least one (1) local chapter's meeting within the past year.

2. Responsibilities

- a. To maintain the membership and attendance rosters of the local chapter delegates, meetings, officers and committees.
- b. To produce chapter 438 business minutes, to all officers and chapter presidents, 4 - 6 weeks prior to the next scheduled business meeting.
- c. To maintain Chapter 438 records and to provide for a mechanism to transfer records upon installation of the new chapter Secretary.
- d. Perform duties as requested by the President.
- e. Maintain a copy of Chapter 438 Bylaws and Procedures.
- f. Complete and send correspondence in a timely manner.

3. Term of Office

The local chapter Secretary shall serve for a term of two (2) calendar years, January 1<sup>st</sup> through December 31<sup>st</sup>.

G. Chapter Treasurer

1. Qualifications

- a. Current Emergency Nurses Association membership.
- b. Current license to practice as a registered nurse.
- c. Candidates should be active members of Chapter 438.
  - 1. Attended at least one (1) Texas State Council meeting within the past year.
  - 2. Attend at least one (1) chapter meeting within the past year.

2. Responsibilities

- a. To maintain Chapter 438 financial records in accord with generally accepted accounting procedures.
- b. To work with the President and President-Elect to present chapter 438 budget proposal annually.
- c. To maintain chapter 438 banking accounts, disbursement thereof, and any other entities under the auspices of the local chapter.
- d. To complete and file the annual tax return with the Internal Revenue Service via a public accounting firm.
- e. To submit a Chapter 438 annual Financial Report for chapter officers and members review, as well as Financial Reports for scheduled business meetings. The annual Chapter 438 Financial Report is to be filed with the National Office on or before June 1<sup>st</sup> each year.

3. Term of Office

Chapter 438 Treasurer shall serve for a term of two (2) calendar years, January 1<sup>st</sup> through December 31<sup>st</sup>.

H. Immediate Past President

1. Qualifications

- a. Current Emergency Nurses Association membership.
- b. Current license to practice as a registered nurse.
- c. Candidates should be active members of the Texas State Council.
  - 1. Attended at least one (1) Texas State Council meeting within the past year.

2. Responsibilities

- a. Assist with management of Chapter 438.
- b. Perform duties as requested by the President.

3. The Immediate Past President shall serve for a term of one (1) calendar year immediately following his/her Presidential year.

I. Chapter Director(s)

1. Qualifications

- a. Current Emergency Nurses Association membership.
- b. Current license to practice as a registered nurse.
- c. Candidates should be active members of the Chapter 438.
  - 1. Attended at least one (1) local chapter meeting within the past year.

2. Responsibilities

- a. Assist with management of Chapter 438.
- b. Perform duties as requested by the President.

3. Term of Office

- a. The director should serve a term of two (2) calendar years from January 1<sup>st</sup> to December 31<sup>st</sup>.



## **IX. RECORDS RETENTION**

As a tax-exempt, non-profit organization, record keeping and record retention are very important. Although in many situations the requirements for a profit corporation and non-profit corporation are identical, there are two specific considerations for the non-profit organization to have an established records retention policy:

- A. In order to retain Federal Tax exemption, a non-profit organization must establish that it is organized and operated as to the specified purpose that gave rise to the Internal Revenue grant of a tax exemption. Texas Emergency Nurses Association's non-profit classification is as an "educational" organization (IRS section 501(c)(3)).
- B. Under the federal Sarbanes-Oxley Act (2002), the destruction of documents in the face of a governmental inquiry is a criminal offense and applies to both profit and non-profit companies. Although there have been various state and federal requirements regarding the maintenance of records before Sarbanes-Oxley, it is now of utmost importance to maintain a policy of records retention and be aware of this law in the decision making process for destruction of documents.
- C. The table marked as Attachment A, which is not specifically mandated by state or federal statute does provide a rational order of retention and disposal time-tables suggested by the possibility of disputes within the organization, litigation, and potential for audits by federal or state authorities.
- D. Electronic documents and records that are stored on physical media (hard drives, USB drives, CDs, DVDs, tape back up, etc.) also need to be destroyed. Destruction of these records can be done by physical obliteration of the media (breaking or physically shredding CDs and DVDs, drilling into a hard drive to destroy it, etc.). Destruction can also be done by electronic shredding of the media by a commercially available program (Norton, McAfee, etc.) or a free program such as Eraser (<http://eraser.heidi.de>) or Darik's Boot-n-Nuke ([www.dban.org/download](http://www.dban.org/download))
  1. All records (whether paper or electronic) that are destroyed must be recorded on a document destruction log before being destroyed. The terms "records" and "records retention" include hard copy paper, computer disks, microfilm, scanned, or digitized copies, magnetic and visual media, and such other electronic communications.

**ATTACHMENT A**  
**RECORDS RETENTION POLICY**

**INSTITUTIONAL AND LEGAL RECORDS**

1.	Articles of Incorporation	Permanent
2.	Charter	Permanent
3.	By-Laws	Permanent
4.	Pollicies	Permanent
5.	Minutes of Board Meetings	Permanent
6.	Minutes of Council Meetings	Permanent
7.	Minutes of Committee Meetings	Permanent
8.	State Qualifications of Doing Business	Permanent
9.	Document Destruction Log	Permanent
10.	Official Correspondence	7 years
11.	Personnel Files including I-9 records	While active + 6 years

**FEDERAL TAX RECORDS**

1.	Form 990 and support	Permanent
2.	Form 990-T and support	Permanent
3.	IRS Exemption Application and Determination Letter	Permanent
4.	State Tax Exemptions	Permanent
5.	Employee Identification Number (EIN)	Permanent

**ACCOUNTING & FINANCIAL RECORDS**

1.	Accounts Receivable and Subsidiary Ledgers	10 years
2.	Uncollected Accounts	10 years
3.	Accounts Payable and Subsidiary Ledgers	10 years
4.	1099 and other federal forms	10 years
5.	Check Registers	10 years
6.	Description of Accounting System	10 years
7.	General Ledgers and Operating Ledgers	While active + 9 years
8.	Program Annual Financial Reports	While active + 9 years
9.	Annual Financial Statements & Audit Reports	Permanent
10.	Scholarship Applications (whether awarded or not)	7 years per ENA policy

**LITIGATION RECORDS**

1.	Claims	While active + 9 years
2.	Court documents & Records	While active + 9 years
3.	Discovery materials	While active + 9 years
4.	Settlement documents	Permanent

**INSURANCE RECORDS**

1.	Property & Liability Policies	While active + 12 years
2.	Insurance claims documentation	While active + 12 year

**BANK RECORDS**

1.	Bank, Brokerage, Investment Accounts Statements	7 years
2.	Wire Transfer Records	7 years
3.	Bank Reconciliation's & Support	7 years
4.	Canceled Checks	7 years
5.	Cash Receipts	7 years

**ALL OTHER COMMUNICATIONS AND RECORDS NOT IDENTIFIED IN THIS LISTING SHOULD BE  
RETAINED AS A MINIMUM WHILE ACTIVE + 6 YEARS**

## VIII. COMMITTEES

A. Chapter 438 may appoint committees in sufficient numbers necessary to research and address issues identified by Chapter 438, while simultaneously serving as resource consultants. Nevertheless, Chapter 438 shall maintain the following committee:

1. Membership

B. It is preferred that the chair will have been an active member of that committee for one year. The committee will annually establish goals and objectives to be approved by the Board of Directors. The up and coming Chair will submit a budget and a list of potential committee members to the Board of Directors at the final meeting of their Chair-Elect year. Final approval of the budget and committee member selection by the Board will occur during the first Board meeting of the year. Minutes of meetings and a year-end report will be filed with Chapter 438 Secretary.

### 1. Membership Committee:

a. Purpose:

1. To develop and implement strategies for recruiting and retaining members and generation of interest in the Emergency Nurses Association.
2. Monitor and promote activities or benefits applicable to the member at the local and state level.
3. Conduct an annual membership campaign in conjunction with the national association.
4. Develop a method of surveying members as to their needs.

b. Membership:

1. The membership committee shall consist of the following members:

a. Chairperson

c. Qualifications:

1. Members:

- a. Current Emergency Nurses Association membership.
- b. Current registered nurse licensure.

2. Chairperson:

- a. Meets all qualifications of a committee member.
- b. Previous experience as a member of the committee.

d. Term of Office:

One year term subject to reappointment (January 1<sup>st</sup> - December 31<sup>st</sup>).

e. Specific Responsibilities:

1. Chairperson:

- a. Develop, submit for approval, and monitor an annual committee budget.
- b. Develop and submit for approval a plan for committee activities.
- c. Submit a written report of committee progress at the state council meetings. If present, submit an oral report on behalf of the committee at said meetings.

2. Members:

- a. Attend committee meetings, and complete committee tasks as assigned.

**2. AdHoc Committees**

All appointments to these committees are subject to reappointment by Chapter 438 President subject to approval by the Board.

a. Purpose:

1. Monitor and address issues as identified by the state council.
2. Disseminate information to Chapter 438 members regarding said issues.
3. Serve as a resource to other interested individuals and groups regarding such issues
4. Work in conjunction with other committees to develop position statements and resolutions.

b. Membership:

Ad Hoc committees shall consist of the following members:

1. Chairperson

c. Qualifications:

1. Members:

- a. Current Emergency Nurses Association membership.
- b. Current registered nurse licensure.

2. Chairperson:

- a. Meets all qualifications of a committee member.
- b. Previous experience as a member of the committee unless the committee is newly established.

d. Term of Office:

One year term or until conclusion of assigned tasks.

e. Specific Responsibilities:

1. Chairperson:
  - a. Develop, submit for approval, and monitor an annual committee budget.
  - b. Develop and submit for approval a plan for committee activities.
  - c. Submit a written report of committee progress to Chapter 438 meetings. If present, submit an oral report on behalf of the committee at said meetings.
2. Members:
  - a. Attend committee meetings, and complete committee tasks as assigned.

## **IX. MEETINGS**

- A. Chapter 438 has the responsibility to conduct local chapter business meetings in accord with the current edition of Robert's Rules of Modern Order during the course of the fiscal year.
- B. Meeting dates should be determined at the end of the year for the forthcoming year. Meeting locations should be identified at this time.
- C. To encourage attendance, advanced notification of meetings will be given to all members of Chapter 438.
- D. Previous agenda and meeting minutes will be used to prepare the upcoming agenda in order to maintain consistency and to avoid overlooking outstanding issues. The meeting agenda should be prepared in advance and distributed with the meeting notice. Prospective meeting attendees should be given the opportunity to make additions to the agenda prior to the meeting. A current agenda should also be distributed at the meeting.
- E. Meeting agenda will include:
  - Call to Order
  - Recognition of Members Present
  - Additions to the Agenda
  - Approval of Previous Meeting minutes
  - Secretary/Treasurer Reports
  - Committee Reports
  - Other Topics
- F. Time frames should be established for each agenda item to keep the meeting flowing and running within the allotted time.

- G. The President conducts the meeting unless otherwise specified and should call the meeting to order at the designated time and follow the agenda closely. If discussion occurs that is not directly associated with the issue on the table, the chair of the meeting should return the participants' attention to the original agenda item. Control or direction is very important in order to conduct the meeting in an efficient and professional manner but the chair of the meeting should be objective and make the participants comfortable with verbalizing any statements or opinions.
- H. It is advisable to determine Chapter 438 's (strategic plan) for the coming year at the first meeting and then measure the progress of the stated objectives at subsequent meetings. The objectives from the previous year should also be reviewed and reevaluated to determine if any need to be carried over into the current year. Objectives should be reasonable and obtainable if they are to be addressed within the course of a year.
- I. Copies of information to be distributed at the meeting should be prepared in advance and individuals presenting at the meeting should be advised to bring enough materials for all in attendance. Additional copies of the meeting information should be made for Chapter 438 files.
- J. Incorporation: The state council has the responsibility to maintain respective state council incorporation, tax exempt status, and a current Employer Identification Number (EIN).

## **X. REIMBURSEMENT OF EXPENSES**

- A. Purpose:
  - To standardize the procedure for reimbursement of expenses for Chapter 438 including the Board of Director, Committee Chairs, and Special Appointments.
- B. Procedure:
  - 1. General Rules
    - a. All requests for reimbursement must be submitted to the Treasurer with applicable receipts attached.
    - b. Reimbursements for amounts exceeding approved budget require prior Board approval.
    - c. All monies for gifts require Board approval.

## **XI. ANNUAL REPORT FORM**

- A. Chapter 438 Annual Report form, maintained by the National Office, includes information on state council officers, committees, meetings, publications, operations and activities of the local chapter.
- B. Chapter 438 has the responsibility to file a current state council Annual Report form with the National Office in order to maintain its charter. It also has the responsibility to

file any change of data on its Annual Report form with the National Office as changes occur.

- C. Chapter 438 should collect the same or similar information from its respective chapters.
- D. Annual Report forms are distributed to the current Chapter 438 Presidents at the end of each year in order to collect information for both the current and upcoming year.
- E. The information obtained from the Annual Report form is extremely valuable in keeping National Office records current and encouraging communication at state and local levels.

## **XV. ENDORSEMENT**

### a. Purpose:

- 1. To outline the criteria for endorsement of, but not limited to, a product, an organization or an issue. Endorsements may include monetary donation as deemed appropriate by the Board.

### b. Procedure:

- 1. The decision to endorse a product, organization or issue shall be made by the Board. A representative of the organization may be asked to make a presentation. The decision to endorse will be based on:
  - a. Relevance to emergency nursing in Texas
  - b. Ultimate goals of the organization or individual and the benefits of those goals to emergency nursing in Texas.
- 2. Honorarium for endorsement may be accepted by TENA.
- 3. Individual political candidates may not be given official Texas - ENA endorsements.
- 4. Monetary contributions:
  - a. Before consideration of a monetary contribution by TENA, evidence of tax-exempt status must be given by the requesting organization.
    - 1. Only organizations with tax status of 501C3 or 501C6 may be considered.
    - 2. No contributions may be given to a Political Action Committee.

## **Rider**

1. The purpose for which the corporation is organized are educational, within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986, as amended, including but not limited to the advancement of emergency nursing through education and public awareness.
  
2. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article 4 hereof.  
No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of (or in opposition to) any candidate for public office.
  
3. Notwithstanding any other provisions of these articles, the corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501 (c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United State Internal Revenue Law), or (b) by a corporation, contributions to which are deductible under Section 170 (c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future Untied States Internal revenue Law).
  
4. Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provisions for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively of the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) pf the Internal Revenue Code of 1986(or the corresponding provision of any future Untied States Internal Revenue Law), as the Board of Directors shall determine.

Maureen Howard  
National ENA  
Written 10/05  
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Amended 6/07  
Reviewed 9/2013  
Amended 4/2017