



GEORGIA ASSOCIATION OF ACCOUNTANTS AND TAX PROFESSIONALS
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MEMBERSHIP REQUIREMENTS:

1. Membership in the Georgia Association of Accountants and Tax Professionals shall consist of:
 - a. Active Members,
 - b. Associate Members,
 - c. Honorary Members
2. Requirements for membership are as follows:
 - a. Active Member- An individual who:
 - (1) Is a citizen and resident of the state of Georgia or who is a member of the National Society of Public Accountants and who
 - (2) Is in business, either under his own name and style, or as a partner or stockholder in a firm practicing under a common name and style, or as an employee of such an owner or partnership, or corporation, and who
 - (3) Is actively engaged as such in performing for the general public and/or all of the following services:
 1. Bookkeeping, including making entries from source documents in journals, and/or preparing documents, coding and other input work leading to bookkeeping or data processing by a machine and/or posting journal totals to ledgers, and/or similar bookkeeping work;
 2. Preparation of financial statements, including making of adjusting and closing entries, drawing trial balances from ledgers, and preparing balance sheets, operating statements of a similar nature;
 3. Auditing or examining books of account, including the expressing of an independent opinion on financial statements after such examination;
 4. Preparing tax returns, including income, estate, gift, payroll and sales tax returns for submission to requiring government agencies.
 - (4) Possesses a valid permit/license as a Public Accountant, Certified Public Accountant, Registered Public Accountant, Enrolled Agent, Registered Tax Return Preparer as recognized by the Internal Revenue Service, Registered Investment Advisor, or such other title as may be granted under Federal or State law or other such designations by recognized Accreditation Authorities (i.e. Accreditation Council for Accountancy and Taxation or the College of Financial Planning) for the practice of Accountancy, Taxation or Financial Planning for the public.
 - b. Associate Member- An individual who:
 - (1) Is not qualified to be an active member as defined in Section A above, but who;
 - (2) Has made application to the Association as a person interested in the profession of accounting in Georgia.
 - c. Life Member- An individual who:
 - (1) Serves at least one full year as President of the Association shall become a Life Member of same at the expiration of his first term as President. Said Life Member shall be exempt from any future dues.
 - (2) After June 30, 2000 said life member shall be exempt from dues for a period of

five (5) years. After that, dues shall be an amount to be determined by the Board of Governors, unless, said Life Member is currently serving in an active State or Chapter Leadership position. If there is a question about "qualifying service," it shall be resolved by the current Board of Governors.

- d. Honorary Member- An individual who:
 - (1) Has rendered valuable services to the accounting profession and to this Association and who has been accepted as an Honorary Member by the Board of Governors. Said member shall be exempt from all dues and CPE requirements.
 - e. Student Member- An individual who:
 - (1) Is pursuing an education beyond the High School level, with a major in Accounting.
 - f. Retired Member- An individual who:
 - (1) Has been an active member, or would qualify for active member status, except for the fact that they are no longer actively engaged in those activities that qualify them for Active Membership as stated in Article I, Section 1, A. Dues shall be the same as that of a Student Member.
 - g. Inactive Member- An individual who:
 - (1) Has been a dues paying member in either Active or Associate status and is now inactive by virtue of non-payment of dues. Former status can be restored by payment of dues.
3. Only active and Life Members with the exception of retired Life Members shall comply with the continuing education requirements as determined and promulgated by the Board of Governors.
- a. Currently, ninety (90) hours of continuing professional education credit is required triennially. Eighteen (18) of the CPE credit hours must be in Accounting and related subjects.
4. Any member in good standing of the National Society of Accountants may automatically become a member of equivalent status of this Association. Status to be determined by the Membership Committee.