NEW YORK STATE BAR ASSOCIATION TAX SECTION Bylaws of Under 10

ARTICLE I

Name and Purpose

Section 1. This group shall be known as Under 10.

Section 2. The purpose of Under 10 shall be to bring together for their mutual interest members of the Tax Section of the New York State Bar Association (the "Tax Section") with less than ten years of legal experience. Under 10 shall serve as a source of professional development and networking and offer an environment for learning about current tax issues.

ARTICLE II

Membership

Section 1. Any member of the Tax Section with less than 10 years of legal experience shall be eligible for membership in Under 10, and shall be enrolled as a member of Under 10 upon application to the Vice-Chair, provided, however, that the total number of members in Under 10 shall not exceed 60 and no member with 10 years or more of legal experience as of the beginning of any term shall remain a member of Under 10. The officers of Under 10 may at their discretion require any member of Under 10 who did not attend at least one meeting during the preceding year to withdraw as a member.

ARTICLE III

Officers

Section 1. The officers of Under 10 shall consist of a Chair and a Vice-Chair. The Chair and Vice-Chair of Under 10 shall be selected annually by the Chair and First Vice-Chair of the Tax Section, respectively. The Chair and Vice-Chair may be, but are not required to be, selected from the same firms as the Chair and First Vice-Chair of the Tax Section, respectively.

Section 2. The current officers shall hold office for a term ending on December 31, 2013. The future officers of Under 10 shall hold office for a term beginning on January 1 and ending on December 31 of each year. At the end of the term of the Chair, the Vice Chair shall succeed to the office of Chair and the First Vice-Chair of the Tax Section shall select a successor Vice Chair.

Section 3. In the case of a vacancy in the office of Chair or Vice-Chair before the end of any term, the Chair or Vice-Chair of the Tax Section, respectively, will select a successor.

ARTICLE IV

Duties of the Officers

Section 1. Chair: The Chair, in consultation with the Chair of the Tax Section, shall select the timing, topic

and presenters for the each Under 10 meeting, shall preside at all meetings of Under 10 and shall perform such other duties and acts as usually pertain to Under 10.

Section 2. Vice-Chair: The Vice-Chair shall assist the Chair in the performance of duties when requested to do so, shall be the custodian of all books, papers, documents, and other property of Under 10, shall keep a true record of the proceedings of all meetings Under 10, and shall mail notices of all meetings of Under 10.

ARTICLE V

Meetings

Section 1. The members will meet four times a year during lunch hours at the offices of the law firm of a member of the Executive Committee of the Tax Section. Ordinarily, the first two meetings each year will be held at the offices of the Chair and Vice-Chair, respectively.

Section 2. The cost of meetings will be borne by the Executive Committee of the Tax Section of the New York State Bar Association.

ARTICLE VI

Miscellaneous Provisions

These Bylaws may be amended from time to time by the current Chair, subject to the approval of current Chair of the Tax Section.