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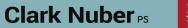
Reporting Obligations for Section 501(c)(3) Organizations

Presented by: Jennifer Becker Harris, CPA, MST – Clark Nuber Hamish W. Nieh – Fizer Beck

January 12, 2022

Jennifer Becker Harris – Tax Shareholder

- Graduated from Washington State University & Golden Gate University
- Spent 5 years as auditor and tax provider for CPA firm in Walla Walla; 18 years of experience with Clark Nuber
- Current practice focus:
 - Not-for-profit tax compliance and consulting, Private Foundations, International NFP Tax, Charitable Gift Planning strategies
 - Chair to the AICPA's Exempt Organization Technical Resource Panel, Program Committee for TE/GE EO Council's TIC-TAQ Forum
- Current life focus:
 - Lifelong Washington state resident
 - Hobbies include hiking, boating, reading, & crafting
 - Family: husband Matt and kids Will (15), Josh (11) & Vivi (9)



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Hamish Nieh – Corporate Law Associate

- Graduated from Grinnell College & University of Houston Law Center
- Corporate/nonprofit associate at FizerBeck
- Current nonprofit-related practice focus:
 - Formation of 501(c)(3) charitable organizations.
 - Initial federal-level compliance, and certain state-level compliance.
- Current life focus:
 - Based out of Texas (former Washington state resident: Go Seahawks)
 - Enjoy spending time with my wife and rambunctious dog, exploring the outdoors (especially Nat'l Parks), and listening to way too many books and podcasts.



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Learning Objectives

- To gain an understanding of the compliance obligations for exempt organizations
 - Focus is on charitable organizations section 501(c)(3) Organizations
 - Initial, annual and periodic filings
- Gain an understanding of state reporting obligations



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Focus on 501(c)(3) organizations

All 501(c)(3)s are presumed to be a private foundation unless it meets the public charity requirements.

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See the warning icon in the slides for when we discuss non-501(c)(3) matters

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Initial Compliance and Overview

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Title search: Reporting Obligations for Section 501(c)(3) Organizations

Also available as part of the eCourse 2022 Nonprofit Organizations Fundamentals eConference

First appeared as part of the conference materials for the 2022 Nonprofit Organizations Fundamentals Workshop session "Reporting Obligations for Section 501(c)(3) Organizations"