

Clark Nuber^{PS}



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

© 2022 Clark Nuber all materials included
Seek permission for republishing

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)



Clark Nuber^{PS}

FIZER
BECK

© 2022 Clark Nuber all materials included
Seek permission for republishing

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.



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



Focus on 501(c)(3) organizations

Clark Nuber PS

FIZER
BECK

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



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

© 2022 Clark Nuber all materials included
Seek permission for republishing

Initial Compliance and Overview

Clark Nuber PS

FIZER
BECK

© 2022 Clark Nuber all materials included
Seek permission for republishing

Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](https://utcle.org/elibrary)

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"