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OPPORTUNITY IN SIGHT


IRS Audits of Public Charities

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AREA OF FOCUS

Today, We're Covering

The basics of IRS audits of public charities

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KNOWLEDGE

Learning Objectives



Understand the process of an IRS audit of a public charity



Understand what to expect when selected for field or correspondence audit



Understand how to prepare documentation and support for positions taken on the returns



Q&A: Resolve outstanding questions

WELCOME

Today's Presenters



Katy Brown
Partner, Tax
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Brad Fletcher
Member
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Agenda

- Examination / Audit types
- Compliance Checks
- Audit triggers
- Current IRS compliance strategies
- How to prepare once selected for audit
- Q&A

Two Types of Exams/Audits

- Field Audits (in-person)
 - Conducted at:
 - The organization's location,
 - The org's representative's office, or
 - Local IRS office.
 - Two areas of focus:
 - General program exam conducted by revenue agent at the organization's location.
 - Team Examination Program audit – concerns large, complex organizations, may involve a team of exam agents.

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[2023 Nonprofit Organizations Fundamentals eConference](#)

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"IRS Audits for Public Charities"