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

Presented by:

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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.



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

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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*

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Initial Compliance and Overview

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Also available as part of the eCourse

[Answer Bar: How to Protect Your Nonprofit](#)

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