

# 2023 IRS & WA STATE YEAR-END REPORTING FOR MINISTRIES AND NONPROFITS

The presentation will begin shortly...

## CPE NEEDED?

WITHIN ONE WEEK, SEND AN EMAIL REQUESTING CPE,  
COMPLETE THE COURSE EVALUATION AND PROVIDE THE LIST  
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# REMOTE ACCOUNTING SERVICES

- We provide bookkeeping services to churches and Christian nonprofits, including:
  - Produce a monthly financial report for leadership
  - Process contributions and bills
  - Record all transactions in the general ledger
  - Reconcile bank accounts, credit cards, and close the books each month
  - Process payroll and file all quarterly and annual payroll forms
  - Provide budget and cash flow projection oversight
  - Give assistance with internal controls

# REMOTE ACCOUNTING SERVICES

- **Why do we provide this service?**
  - With online software solutions dramatically improving, outsourced bookkeeping has become a popular alternative to in-house bookkeeping
- **Top reasons our clients use our remote accounting services:**
  - Managing finances distracts the organization from its mission
  - Leadership and member increased confidence in their finances
  - Tax and accounting regulations are complex and changing faster than ever
  - They want a trusted advisor to provide CPA oversight



# DISCLAIMER

- *The author is not engaged by this text or webinar in the rendering of tax, accounting, or similar professional services.*
- *While the tax, and accounting issues discussed in this material have been reviewed with sources believed to be reliable, concepts discussed can be affected by changes in the law or in the interpretation of such laws since this text was printed. For that reason, the athis information and the opinions based thereon cannot be guaranteed.*
- *Before taking any action, all references and citations should be checked for accuracy and completeness, and updated accordingly.*

2023 IRS & WA STATE YEAR-END  
REPORTING FOR  
MINISTRIES AND NONPROFITS

By: Rick Battershell, CPA



# PART 1- 2023 IRS REPORTING

Housing allowances

Adjusting employee tax withholding

# 2023 FORM W-2 UPDATE

- Starting with forms required to be filed in **2024**, electronic filing required if you file 10 or more information returns (including Form W-2) (formerly 250 or more) – see <https://www.irs.gov/forms-pubs/new-electronic-filing-requirements-for-forms-w-2>
- Examples of compensation and fringe benefits to report - see November 2023 webinar “Employee Compensation for Churches and Ministries”
- Detailed discussion of completing Form W-2 - see “December 2022 Year End Compensation Reporting” webinar
- File by January 31, 2024 with the Social Security Administration

VOID <input type="checkbox"/>		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld		
		5 Medicare wages and tips	6 Medicare tax withheld		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial		Last name		Suff.	11 Nonqualified plans
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>
		14 Other		12a See instructions for box 12	
		12b		12c	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
20 Locality name					
Form <b>W-2</b> Wage and Tax Statement			<b>2023</b>		Department of the Treasury—Internal Revenue Service For Privacy Act and Paperwork Reduction



# NONEMPLOYEE COMPENSATION FORM 1099-NEC

- File with IRS by January 31, 2024
- Filing is required for payments totaling \$600 or more for:
  - Services performed by a non-employee (including parts/materials)
  - Each non-employee from whom you withheld federal income tax (any amount)
  - Independent contractor or board of director fees
  - Attorney services (even if incorporated)

PAYER'S TIN		RECIPIENT'S TIN	1 Nonemployee compensation		7 State income
			\$		
RECIPIENT'S name			2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		<b>Copy B For Recipient</b> This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.)			3		
City or town, state or province, country, and ZIP or foreign postal code			4 Federal income tax withheld		
Account number (see instructions)			\$		
5 State tax withheld		6 State/Payer's state no.			
\$				\$	

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

OMB No. 1545-0116  
 Form **1099-NEC**  
 (Rev. January 2022)  
 For calendar year 20\_\_

**Nonemployee Compensation**

Form **1099-NEC** (Rev. 1-2022) (keep for your records) [www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC) Department of the Treasury - Internal Revenue Service

## BOX 1 - NONEMPLOYEE COMPENSATION

- Payments are generally subject to self-employment tax
- Includes fees, commissions, prizes, and other compensation for services performed for the organization
- Exclude housing allowance and expenses reimbursed under a qualified plan
- Includes payments for personal services unless paid to a corporation:
  - Accountant or Architect
  - Auto repair shop
  - Carpet installers
  - Lawn care
  - Painter
  - Subcontract work, etc



# FORM 1099-MISC

**File by:** February 28 (paper) or March 31 (electronically) – in the course of a trade or business (includes nonprofits)

## Box 1- Rents

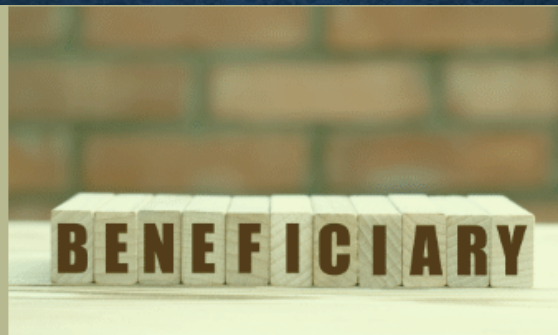
- Real estate, machine, or equipment rentals.
- No reporting required for rent payments made to rental agents
  - But the agent is required to report rent payments to the landlord

CORRECTED (if checked)		Miscellaneous Information	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 Form <b>1099-MISC</b> (Rev. January 2022) For calendar year 20
PAYER'S TIN		2 Royalties \$	Copy B For Recipient
RECIPIENT'S TIN		3 Other income \$	
RECIPIENT'S name		4 Federal income tax withheld \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.)		5 Fishing boat proceeds \$	
City or town, state or province, country, and ZIP or foreign postal code		6 Medical and health care payments \$	
13 FATCA filing requirement <input type="checkbox"/>		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	
Account number (see instructions)		8 Substitute payments in lieu of dividends or interest \$	
		9 Crop insurance proceeds \$	
		10 Gross proceeds paid to an attorney \$	
		11 Fish purchased for resale \$	
		12 Section 409A deferrals \$	
		14 Excess golden parachute payments \$	
		15 Nonqualified deferred compensation \$	
		16 State tax withheld \$	17 State/Payer's state no.
			18 State income \$

# COMPLETING FORM 1099-MISC

## Box 3 - Other income

- Prizes and awards that are not for services performed
- Payments of deceased employee's wages to estate or beneficiary
  - See 1099 instructions for amount to report on Form W-2





# COMPLETING FORM 1099-MISC

## Box 6 - Medical and Health Care Payments

- Payments made for medical care
- Exemption: Payments made under flexible spending or health reimbursement plans and to tax-exempt or government hospitals

## Box 10 - Gross Proceeds Paid to Attorneys

- Not for services performed--use 1099-NEC
- Settlement agreements, such payments from an insurance company to a claimant's attorney to settle a claim





# EXEMPTIONS FROM REPORTING (1099 NEC & MISC)

1. Business expenses reimbursed under an accountable plan
2. Payments to corporations
  - Must report to attorneys
  - Must report to LLCs, sole proprietors, and other types of business
3. Payments for merchandise, telephone, freight, storage, and similar charges
4. Payments to tax-exempt organizations
5. Rent payments to real estate agents or property managers
  - The real estate agent must use Form 1099-MISC to report rent paid to the property owner
6. Payments made with a credit card and 3<sup>rd</sup> party network transactions (e.g. PayPal or Venmo)
  - Reported under Form 1099-K
7. Scholarship payments – even if taxable
  - See Form 1099-MISC instructions



# FILING FORM 1099 (1099 NEC & MISC)

**When filing is required:** Required for payments totaling \$600 or more

- Rents (office space, machine rentals)
  - Prizes and awards
  - Other income
- Use Form 1099-NEC for services
  - Required if federal income tax is withheld





# OTHER ITEMS

- Use Form W-9 (optional) to obtain TIN or to document corporate status
- Withhold 24% - backup withholding
  - If service provider fails to provide the tax ID or if the IRS notifies you to do so
- Use Form 945 to report withholding
- Tax ID numbers - may truncate on recipient statements, not on IRS filing



# FILING FORM 1099

**E-filing:** [www.irs.gov/IRIS](http://www.irs.gov/IRIS) Information  
Returns Intake System

- Starting with forms required to be filed in **2024**, electronic filing required if you file 10 or more information returns (including Form W-2) (formerly 250 or more)
- IRS Publication 5717
- <https://www.irs.gov/filing/e-file-information-returns>  
<https://www.youtube.com/watch?v=KhpcqsPf0mU>

## Common Errors

- Filing downloaded copy of Form 1099-MISC or 1099-NEC
  - For IRS filing, use copy A - it must be the original form which appears in red, not a copy or printed version.
  - Official form can be ordered at [www.irs.gov/orderforms](http://www.irs.gov/orderforms)



# FORM 990-T

**Form 990-T** Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No. 1545-0047

2023

For calendar year 2023 or other tax year beginning \_\_\_\_\_, 2023, and ending \_\_\_\_\_, 20\_\_\_\_

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

**A**  Check box if address changed.

**B** Exempt under section  
 501(c)( ) ( )  
 408(e)  220(e)  
 408A  530(a)  
 529(a)  529A

**C** Book value of all assets at end of year

**D** Employer identification number

**E** Group exemption number (see instructions)

**F**  Check box if an amended return.

**G** Check organization type  501(c) corporation  501(c) trust  401(a) trust  Other trust  State college/university  6417(d)(1)(A) Applicable entity

**H** Check if filing only to claim  Credit from Form 8941  Refund shown on Form 2439  Elective payment amount from Form 3800

**I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

**J** Enter the number of attached Schedules A (Form 990-T)

**K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
 If "Yes," enter the name and identifying number of the parent corporation

**L** The books are in care of Telephone number

Part I Total Unrelated Business Taxable Income	
1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)
2	Reserved
3	Add lines 1 and 2
4	Charitable contributions (see instructions for limitation rules)
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3
6	Deduction for net operating loss. See instructions
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5
8	Specific deduction (generally \$1,000, but see instructions for exceptions)
9	Trusts. Section 199A deduction. See instructions
10	Total deductions. Add lines 8 and 9
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero

**Part II Tax Computation**

- Electronic filing required
- Due May 15, 2024 (for calendar year reporters)
- Tax applies to unrelated business income
  - Required when UBI is over \$1,000
- Rental houses: Exempt if no acquisition debt remaining
- Rental of antenna or cellular tower – taxable personal property rental
- Advertising in church bulletin or newspaper



# FORM 5500

- Generally not required for churches
  - See 5500-C/R instructions
- 403(b) plans must comply with written plan requirements by the first plan year beginning after 12/31/08
  - Exceptions for annuity contracts and certain custodial plans
  - Should be a plan of the organization, not an individual





# Form 5578 - Certification of Racial Nondiscrimination

## Schools

- Must be filed by preschool, elementary, secondary, college - operate, control, and principally support schools
  - Unless Form 990 is filed
- Deadline – 15<sup>th</sup> day of the 5<sup>th</sup> month after accounting period (May 15th for calendar year reporters)

<b>Form 5578</b> (Rev. November 2019) Department of the Treasury Internal Revenue Service		<b>Annual Certification of Racial Nondiscrimination                  for a Private School Exempt From Federal Income Tax</b> (for use by organizations that do not file Form 990 or Form 990-EZ) ▶ Go to <a href="http://www.irs.gov/Form5578">www.irs.gov/Form5578</a> for the latest information.		OMB No. 1545-0047 <b>Open to Public                  Inspection</b> <b>For IRS Use Only</b>
For the period beginning _____, 20____ and ending _____, 20____				
<b>1a</b> Name of organization that operates, supervises, and/or controls school(s). _____ Address (number and street or P.O. box no., if mail is not delivered to street address) _____ Room/suite _____ City or town, state, and ZIP + 4 (if foreign address, list city or town, state or province, and country. Include postal code.) _____		<b>1b</b> Employer identification number _____		
<b>2a</b> Name of central organization holding group exemption letter covering the school(s). (If same as 1a above, write "Same" and complete 2c.) If the organization in 1a holds an individual exemption letter, write "Not Applicable." _____ Address (number and street or P.O. box no., if mail is not delivered to street address) _____ Room/suite _____ City or town, state, and ZIP + 4 (if foreign address, list city or town, state or province, and country. Include postal code.) _____		<b>2b</b> Employer identification number _____ <b>2c</b> Group exemption number (see instructions under <i>Definitions</i> ) _____		
<b>3a</b> Name of school. (If more than one school, write "See Attached" and attach a list of the names, complete addresses, including postal codes, and employer identification numbers of the schools.) If same as 1a, write "Same." _____ Address (number and street or P.O. box no., if mail is not delivered to street address) _____ Room/suite _____ City or town, state, and ZIP + 4 (if foreign address, list city or town, state or province, and country. Include postal code.) _____		<b>3b</b> Employer identification number, if any _____		
Under penalties of perjury, I hereby certify that I am authorized to take official action on behalf of the above school(s) and that to the best of my knowledge and belief the school(s) has (have) satisfied the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, for the period covered by this certification.				
_____ (Signature)		_____ (Type or print name and title.)		
_____ (Date)		_____ (Date)		
For Paperwork Reduction Act Notice, see instructions.		Cat. No. 42658A		
Form 5578 (Rev. 11-2019)		Form 5578 (Rev. 11-2019)		



# FORM 1042 – PAYMENTS TO FOREIGN PERSONS

- Nonresident aliens (NRA) performing services in the US
  - Generally NRA doesn't have a Social Security number
- 30% income tax withholding
- NRA can request lower tax withholding by providing a Form 8233
  - Payee must have an ITIN (Individual Taxpayer Identification Number)
  - Payee uses Form W-7 to apply for ITIN
- NRA from Mexico and Canada can avoid tax withholding if they earn less than \$10,000 and submit an ITIN
  - Recommend getting Form 8233 from NRA
- Filing deadline 2023 Form 1042-S. Due 3/15/24 (may need to e-file, see Form 1099 discussion)
- See IRS Pub 515 for more info
- Consider donations to foreign ministries




# EMPLOYEES: I-9 VERIFICATION

## New Employment Eligibility Verification

<https://www.uscis.gov/i-9>

- Alternative procedures for remotely examining employee documents
  - <https://www.e-verify.gov/about-e-verify/whats-new/new-form-i-9-now-includes-alternative-procedure-for-e-verify-employers-to>
- When should a new form be requested from rehired workers?
  - If you rehire an employee within three years from the date of the original Form I-9, you may either rely on the employee's previous Form I-9 or complete a new form
    - See page 5 of instructions:
    - <https://www.uscis.gov/sites/default/files/document/forms/i-9instr.pdf>

		<b>Employment Eligibility Verification</b> Department of Homeland Security U.S. Citizenship and Immigration Services		<b>USCIS</b> <b>Form I-9</b> OMB No.1615-0047 Expires 07/31/2026	
<p><b>START HERE:</b> Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the <a href="#">Instructions</a>.</p> <p><b>ANTI-DISCRIMINATION NOTICE:</b> All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in <b>Section 1</b>, or specify which acceptable documentation employees must present for <b>Section 2</b> or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.</p>					
<p><b>Section 1. Employee Information and Attestation:</b> Employees must complete and sign Section 1 of Form I-9 no later than the <b>first day of employment</b>, but not before accepting a job offer.</p>					
Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)
Address (Street Number and Name)			Apt. Number (if any)	City or Town	State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number	Employee's Email Address		Employee's Telephone Number	
<p>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</p>		<p>Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):</p> <p><input type="checkbox"/> 1. A citizen of the United States</p> <p><input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)</p> <p><input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)</p> <p><input type="checkbox"/> 4. A noncitizen (other than <b>Item Numbers 2.</b> and <b>3.</b> above) authorized to work until (exp. date, if any) _____</p> <p>If you check <b>Item Number 4.</b>, enter one of these:</p> <p>USCIS A-Number _____ OR Form I-94 Admission Number _____ OR Foreign Passport Number and Country of Issuance _____</p>			
Signature of Employee				Today's Date (mm/dd/yyyy)	
If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the <a href="#">Preparer and/or Translator Certification</a> on Page 3.					



# PART 2- PREPARING FOR 2024

Housing allowances

Adjusting employee tax withholding

# DESIGNATING HOUSING ALLOWANCES



1. See our website for the December 2021 webinar “Housing Allowance Tax Benefit for Ministers”
2. The benefit is only available to a Minister - tax definition
  - See *2023 Church & Clergy Tax Guide*, Chapter 6
3. When received as compensation for ministerial services
4. Written designation of the amount *in advance* as a housing allowance



# HOUSING ALLOWANCE: RECOMMENDATIONS

1. Ask the minister to suggest a designation amount
2. Suggest that the minister estimate high
3. No IRS requirement for churches to verify housing costs
4. Reporting in Box 14 of Form W-2 is optional
  - Do not report in Box 1 wages
5. Optional: Consider setting a maximum percentage of compensation that requires church board approval to exceed (e.g. 60%)

# DESIGNATING A HOUSING ALLOWANCE

- Document annually in board minutes before the new year.
  - *See samples 2023 Church & Clergy Tax Guide, Chapter 6, p. 228*
- Include a safety net housing allowance designation every year.
  - “Resolved that the church designates 60% of any minister’s compensation as housing allowance for 2024 and all future years, unless otherwise provided by this board.”



# HOUSING ALLOWANCE - EXAMPLES

## Example #1 - Designation:

- A church budget contains a line for \$35,000 minister salary and \$18,000 housing allowance. Is this adequate designation?
- **ANSWER** - Yes (but acknowledgement in board minutes is preferable)

## Example #2 – In Advance:

- After this seminar, you tell your church board they forgot to designate a housing allowance for the new youth pastor. Can the board retroactively designate a housing allowance? What can be done to avoid future issues?
- **ANSWER** - No, designations are prospective only and can only be effective going forward. Consider a safety net housing allowance.

# RETIREMENT PLAN HOUSING ALLOWANCE PROVISION

- Church boards can adopt a policy that all future benefits paid from the 403(b) plan to ministers are designated as housing allowance
  - Allowed under the provisions of IRC section 107
  - All ministers must be ordained and qualify to receive a housing allowance





# CONTRIBUTIONS TO INTERNATIONAL ORGANIZATIONS

- Organizations that distribute to a foreign person or organization must comply with anti-terrorist measures
  - See detailed discussion in “June 2022 Sending Funds to Foreign Causes & Compensating Foreigners” webinar
- Check the OFAC List of Specially Designated Nationals and Blocked Persons (the "SDN List") before sending funds internationally
  - <https://home.treasury.gov/policy-issues/office-of-foreign-assets-control-sanctions-programs-and-information>





# PART 3- WASHINGTON STATE REPORTING

Sales, Use, and B&O taxes

Uncashed checks

Property tax exemption



# WA STATE REPORTING

## What to report:

3. Income subject to WA State Business & Occupation tax
  - <https://apps.leg.wa.gov/WAC/default.aspx?cite=458-20-169>
  - **Retail classification**- any item on which sales tax is collected
  - **Service classification** - commonly overlooked areas:
    - Weddings - Facility use, custodial, minister fees...
    - Private school tuition at schools which are not approved by Washington State  
<https://apps.leg.wa.gov/WAC/default.aspx?cite=458-20-167>
  - **Fundraising exception**
    - RCW 82.04.3651 provides a B&O tax exemption for certain fund-raising activities. RCW 82.08.02573 provides a comparable retail sales tax exemption.



# WA STATE REPORTING

## What to report:

1. Sales tax collected

2. Use tax owed

- Whenever sales tax is either not charged or not charged at the required rate for:
  - Purchases made out-of-state over the Internet and delivered to WA for use in the state.
  - Any consumer item purchased in another state and brought into Washington for use in the state.
  - Items purchased in Washington, including from private parties, for which the vendor did not charge sales tax.
  - Services, such as construction and installation and repair services, subject to sales tax for which the vendor did not charge sales tax.
  - Digital products, subscriptions, contribution services, unless specifically excluded.



# WA STATE REPORTING RESOURCES

- WAC 458-20-169 <https://app.leg.wa.gov/wac/default.aspx?cite=458-20-169>
- See our September 2022 webinar entitled “ Washington State Sales and B & O Taxes for Nonprofits”

# UNCLAIMED PROPERTY

- Reporting and remittance requirement if checks are uncashed after 1-3 years depending on the type of disbursement
- Filing by October 31 of each year covering the 12 months preceding July 1 of that year
- Negative (no property) report is no longer required
- 5% penalties for failure to file and pay electronically
- 10% penalty for not paying or delivering unclaimed property by the due date
- More info: <https://ucp.dor.wa.gov/app/videos>



# MAINTAINING A PROPERTY TAX EXEMPTION

- See our August 2021 webinar entitled “Washington State Exempt Property Tax Issues”
- Up to 5 acre exemption for churches
- 50 days rule:
  - Loan or rent their facilities to others for nonexempt activities on up to 50 days in a calendar year
- 15 days rule:
  - Allow the use of exempt properties for gain on up to 15 of those 50 days
- Rental to other churches for:
  - Services
  - Church-related activities
- Private school rental
  - IF the organization has a WA property tax exemption
  - Home schools - request WA State property tax exemption certificate
- WA Property Tax Exemption
  - Land rental - loss of property tax exemption for that space
  - In steeple - does not affect exemption

# MINIMUM WAGE

- WA State (applies to workers 16 and older):
  - 2023 = \$15.74
  - 2024 = \$16.28
  - <https://lni.wa.gov/workers-rights/wages/minimum-wage/>
- Workers age 14-15 can be paid 85% of minimum wage
- Cities can set higher minimum wages:
  - Seattle, SeaTac, Tukwila
- For overtime exempt employees – see summer 2023 webinar series “ Employee Compensation Rules for Churches and Ministries” on our website



# CPE NEEDED?

Within one week, send an email requesting CPE, complete the course evaluation, and provide the list of CPE codes provided during the presentation to:

[info@battershellnichols.com](mailto:info@battershellnichols.com)

**(Only available for those attending live)**

All CPE codes are provided in the presentation via polls

**Next Webinar:**

**Charitable Contribution Reporting**

**January 17, 2024**



# THANK YOU FOR JOINING US!

PLEASE REACH OUT WITH ANY QUESTIONS:  
[INFO@BATTERSHELLNICHOLS.CPA](mailto:INFO@BATTERSHELLNICHOLS.CPA)

(253) 839-1620



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