

## 2018 Tax Reform Checklist

- Does your nonprofit have the following:
  - Employees
  - Employee expense reimbursement plan
  - Paid employee medical insurance
  - Employee compensation over \$1 million
  - Pay employee on-site gym membership
  - Pay employee parking
  - Reimburse commuting costs
  - Qualified pre-tax benefit plan
  - Bicycle commuting plan
  - Reimburse employee moving costs
  - Reimburse employee business expenses
  - Pay professional development or continuing education
  - Reimburse employee home office expenses
  - Pay performance achievement awards
- Does your nonprofit have policies that are now not accurate:
  - Written accountable plan
  - Written cafeteria plan
  - Written parking and commuting policy
  - Written compensation policy
  - Written personnel policy
- Does your nonprofit receives funds from regularly-conducted business activities that are unrelated to its exempt purpose (UBI)?
  - Do you need to adjust your estimated tax payments?
  - Do you track individual business activities separately?
  - Are changes needed to your chart of accounts?
  - Do you have past net operating losses?
- Are you a college or university?
  - Do you have more than 500 students?
  - Do you have endowments?
  - Do you provide tickets to athletic events in exchange for gifts?
- Do you have tax exempt bonds or are you planning a capital project?
- Do you have a planned giving program for high net worth supporter?
- Do you have large unfulfilled promises to give?

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