

2018 Tax Reform Checklist

- Does your nonprofit:
 - Have employees
 - Have an employee expense reimbursement plan
 - Have paid employee medical insurance
 - Have employee compensation over \$1 million
 - Pay employee on-site gym membership
 - Pay employee parking
 - Reimburse commuting costs
 - Have a qualified pre-tax benefit plan
 - Have 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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