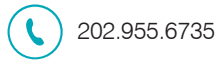


FRANK H. SMITH, CPA*

NATIONAL NONPROFIT TAX LEADER ► TAX & BUSINESS SERVICES



Frank Smith is leader of the Firm's national Nonprofit Tax Practice. He is also a Partner in the Tax and Business Services Division in the Firm's Washington, D.C. office. He came to Marcum via the Firm's merger with Raffa, P.C., one of the nation's preeminent public accounting and business consulting firms, specializing in nonprofits.

Mr. Smith has been leading the nonprofit tax practice in the D.C. office since joining the Firm in 2002. In addition to being a leading tax authority in private and family foundations, he has worked with thousands of nonprofits and has become proficient in analyzing complex transactions associated with 501(c)(3) and 501(c)(6) organizations.

Under Mr. Smith's leadership, the nonprofit tax team in the D.C. region prepares and reviews more than 400 annual tax returns and provides various tax consultation services related to the day-to-day operations of public charities, private foundations, and trade associations.

Known for his ability to clearly articulate complex topics, he frequently leads seminars and webinars, including one that walks attendees' line-by-line through their annual tax returns. Additionally, he conducts client-specific trainings that cover topics unique to nonprofits including governance and policy. For members of the DC Bar, Frank regularly provides workshops related to applying for tax-exempt status and satisfying Form 990 tax reporting requirements.

Prior to joining Marcum, Mr. Smith spent 10 years working with a "Big 4" accounting firm, including five years in the national nonprofit tax office in Washington, DC.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)

Greater Washington Society of CPAs

Associate Member of the AICPA Exempt Organizations Technical Resource Panel

EXPERTISE

- Tax Compliance
- Tax Consulting

INDUSTRY FOCUS

- Exempt Organizations
- Public Charities
- Private Foundations
- Associations

EDUCATION

- Master in Taxation, Brigham Young University
- Bachelor in Science, Accounting, Brigham Young University

*Licensed by the District of Columbia

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