

April 24, 2008

## **EVELYN BRODY**

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### **PROFESSIONAL EMPLOYMENT**

Professor of Law, **Chicago-Kent College of Law, Illinois Institute of Technology**, since 2001. Associate Professor 1998-2001; Assistant Professor 1992-1998.

*Courses taught: Corporate Tax, Partnership Tax, Taxation of Business Enterprises, Personal Income Tax, Taxation of Investments, and Nonprofit Law.*

Visiting Professor of Law, **New York University School of Law**, Spring semester 2002.

*Courses taught: Income Taxation and Tax Policy.*

Visiting Professor of Law, **Duke University School of Law**, Fall semester 2001.

*Courses taught: Federal Income Tax and Taxation of Partnerships.*

Visiting Assistant Professor of Law, **University of Pennsylvania Law School**, Spring semester 1998.

*Courses taught: Federal Income Taxation and Partnership Taxation.*

Lecturer, **University of Wisconsin Law School**, Spring semesters, 1985 through 1988.

*Course taught: Taxation of Partnerships and S Corporations.*

Attorney/advisor to the Tax Legislative Counsel, in the **Office of Tax Policy, U.S. Treasury Department**, August 1988 - May 1992.

Mar. 1985 - July 1988: Associate, **Michael, Best & Friedrich**, Madison, Wisconsin.

Sept. 1981 - Jan. 1985: Associate, **Arnold & Porter**, Washington, D.C.

### **RESEARCH AFFILIATIONS**

Reporter, **American Law Institute's** project on "**Principles of the Law of Nonprofit Organizations**," from 2004 (co-Reporter from 2001-2004).

Associate Scholar, **The Urban Institute, Center on Nonprofits and Philanthropy**, Washington, D.C., from 1998.

## **AWARDS**

Named “**Academic Nonprofit Lawyer of the Year,**” **April 2006**, by the Nonprofit Corporations Committee of the American Bar Association’s Section on Business Law.

**Norma and Edna Freehling Scholar, 2002-2004**, Chicago-Kent College of Law.

## **GOVERNMENT PRESENTATIONS AND ASSISTANCE**

At the **Columbia University Law School National State Attorneys General Program, Charity Regulation Project** (New York City, March 28, 2008):

- \* Co-panelist (with Tom Reilly), “Point / Counterpoint: Case and Related Policy Discussion – The Yawkey Trust: The Boston Red Sox and Involvement by Former Massachusetts Attorney General Tom Reilly.
- \* Co-panelist (with Karin Kunstler Goldman and Jonathan Small), “Remedies: Selecting, Obtaining and Effectuating a Desired Outcome; the Public Policy Considerations.”

Co-panelist (with Marcus S. Owens and Mark Pacella), “New Cop on the Beat?,” NAAG/NASCO 2007 Charitable Trust and Solicitations Conference: The Ever-Expanding Universe of Charities Regulation, **National Association of Attorneys General / National Association of State Charities Officials** (Denver, October 15, 2007).

Submitted comments on Core Form, Part II (Governance) of the **Form 990 redesign** (Sept. 14, 2007), available at [www.irs.gov/charities](http://www.irs.gov/charities) and in LEXIS, Fedtax Library, at 2007 TNT 181-13 (Sept. 18, 2007).

Co-panelist (with Marion Fremont-Smith), “Continuing the National Conversation on Government Regulation and Self-Regulation of the Nonprofit Sector,” NAAG/NASCO 2006 Charitable Trust and Solicitations Conference: Nonprofit Leaders Seminar, **National Association of Attorneys General / National Association of State Charities Officials** (Nashville, October 16, 2006).

Presenter (with Harvey Dale) on “Tax Court Equity Powers and Taxpayer Standing in Exempt Organization Enforcement,” at the **U.S. Tax Court Judicial Conference** (Tides Inn, Virginia, May 18, 2006).

Panelist, “Attorney General Authority and Role,” Conference on State Attorney General Oversight and Regulation of Charitable Organizations (**Columbia Law School’s Conference of Attorneys General**, February 24, 2006).

- \* **Advisory Board Member, Columbia Law School Charities Law Project – A**

**Resource for Attorneys General** (since 2007).

Invited presenter to **Senate Finance Committee Staff Roundtables**: Spoke at (and provided written submissions for), **Senate Finance Committee Staff Roundtable on Proposals Relating to Tax-Exempt Organizations** (Washington, D.C., July 22, 2004); and on “The Role of the IRS and the States,” at the **Senate Finance Committee Staff Roundtable on Exempt-Organization Governance** (Washington, DC, March 3, 2006).

Presenter, “Charitable Exemptions, Payments in Lieu of Taxes, and Constitutional Limitations,” at the 23th Annual State and Local Taxation Conference, **National Conference of State Tax Judges** (Lincoln Institute of Land Policy, Cambridge, Mass., September 19, 2003); and “The Current State of Tax Exemptions,” at the 20th Annual State and Local Taxation Conference, **National Conference of State Tax Judges** (Lincoln Institute of Land Policy, Cambridge, Mass., September 21, 2000).

Member, **Academic Advisors to the Joint Committee on Taxation in Connection with a Study of the Overall State of the Federal Tax System** (participated in Joint Committee Staff meetings held in Washington, D.C., June 5-6, 2000; January 26, 2001; and February 23, 2001).

Prepared and co-taught (with Jack Siegel), program on *Taxation of Financial Products*, Public Finance Training Institute, **Taiwan Ministry of Finance** (Taipei, July 4-8, 1994).

Staff member, **Clinton-Gore Transition Team**, Treasury Tax Policy and Internal Revenue Service Cluster, December 1992.

**PROFESSIONAL ASSOCIATION MEMBERSHIPS AND PROJECTS**

Member, **District of Columbia Bar** (since 1981) (and Wisconsin, 1985-1990).

Member, **American Bar Association** (since 1984). Member of the Tax and Business Law Sections.

Member, **American Law Institute** (since 2002). Reporter of the Project on Principles of the Law of Nonprofit Organizations, as listed above.

Member, **Association for Research on Nonprofit Organizations and Voluntary Action** (“ARNOVA”) (since 1996).

**1. Nonprofit Law Related:**

Reporter, **ALI Project on Principles of the Law of Nonprofit Organizations** (as listed above). In 2007, I prepared **Tentative Draft No. 1** (March 19, 2007), covering Chapter 3 (Governance) of the Part on charities; membership consideration of this draft began at the ALI Annual Meeting on May 15, 2007, and will continue in 2008. I also prepared Preliminary Draft No. 4 (April 30,

2007), covering revised Chapters 2 (Organization and Structural Change) and 4 (Gifts), for discussion with my Advisers and Members Consultative Group (June 8, 2007), and Council Draft No. 5 (Sept. 17, 2007) (same) for consideration by ALI Council (October 19, 2007).

Invited Observer, **Uniform Prudent Management of Institutional Funds Act**, approved by the National Conference of Commissioners on Uniform State Laws in 2006. Appointed as ALI Liaison to NCCUSL's **Study Committee on Regulation of Charities** (from 2005).

Chair, **Nonprofit and Philanthropy Law Section**, Association of American Law Schools (**AALS**) (from January 2008; Chair-Elect from August 2007). (This new Section received provisional approval in 2006.) In 2006-2007, I was Section **Treasurer**.

Advisory Board Member, **Nonprofit and Philanthropy Law Abstracting Journal, Social Science Research Network Legal Scholarship Network** (from 2006).

Managing Editor (with others), **NONPROFIT RESOURCES: A COMPANION TO NONPROFIT GOVERNANCE AND MANAGEMENT**, American Bar Association, Section of Business Law (Victor Futter and Lisa A. Runquist, editors, 2d. ed. 2007).

## **2. Multidisciplinary Nonprofit Affiliations:**

Member, Board of Directors, **BBB Wise Giving Alliance** (from October 2006).

Chair, ad hoc committee drafting comments on Form 990 Redesign (July-Sept. 2007).

Member, **Expert Advisory Group to the Panel on the Nonprofit Sector**, convened by the Independent Sector to respond to the Senate Finance Committee's request for recommendations on oversight and governance of nonprofit organizations (2004-2006).

At-Large Board Member, **Association for Research on Nonprofit Organizations and Voluntary Action** (ARNOVA) (2001-2005).

Associate Editor, **NONPROFIT MANAGEMENT & LEADERSHIP** (NML) (2002-2005); currently peer reviewer for **NML**, the **NONPROFIT AND VOLUNTARY SECTOR QUARTERLY**, and the **MILBANK QUARTERLY**.

Council Member, **Nonprofit Sector Research Fund, The Aspen Institute** (2000-2003).

## **3. Tax-Related:**

**American Bar Association, Section of Taxation:**

**Secretary**, 2003-2005. Previously Assistant Secretary.

**Chair, Teaching Taxation Committee**, August 2004-May 2005 (appointed to fill an unexpired term).

**Chair, Individual Income Tax Committee**, June 1999-May 2001; previously vice chair.

**Co-Chair, Subcommittee on Policy Issues and Compliance, Exempt Organizations Committee**, from Spring 1997. At the request of the ABA Tax Section, I wrote a policy memorandum on the Clinton administration's proposal to tax the investment income of trade associations; available at 25 EXEMPT ORGANIZATION TAX REVIEW 138 (1999).

**Articles Editor, THE TAX LAWYER** (American Bar Association), from 1996-1999.

Peer reviewer for the **National Tax Journal** (from 2006).

Member emeritus (member from 2001-05), **Great Lakes TE/GE Council** (advisory group to the IRS Tax-Exempt/Government Entities Division). Made presentations on "Lessons from the Bishop Estate Case" (April 20, 2001); on the pending CARE bill (January 16, 2004); and (with Dennis F. Keller) on "Community Foundation Governance" (October 14, 2005).

## **PUBLICATIONS**

### **ARTICLES:**

***The Board of Nonprofit Organizations: Puzzling Through the Gaps Between Law and Practice***, 76 FORDHAM L. REV. 521 (2007) (Symposium on Nonprofit Law, Economic Challenges, and the Future of Charities), and in the published volume (Cambridge University Press, forthcoming) for the conference on "Comparative Nonprofit Corporate Governance" (described below).

***From the Dead Hand to the Living Dead: The Conundrum of Charitable-Donor Standing***, 41 GA. L. REV. 1183 (2007) (Symposium on State-Level Legal Reform of the Law of Nonprofit Organizations).

***The States' Growing Use of a Quid-Pro-Quo Rationale for the Charity Property Tax Exemption***, 56 EXEMPT ORG. TAX REV. 269 (June 2007).

***The Charity in Bankruptcy and Ghosts of Donors Past, Present, and Future***, 29 SETON HALL LEG. J. 471 (2005) (Symposium Issue on Bankruptcy in the Religious NonProfit Context).

***The Pioneer Revisits Her Classic – Book Review of MARION R. FREMONT-SMITH, GOVERNING NONPROFIT ORGANIZATIONS: FEDERAL AND STATE LAW AND REGULATION***, 16 NONPROFIT MANAGEMENT & LEADERSHIP 113 (Fall 2005).

***Charity Governance: What's Trust Law Got to Do With It?***, 80 CHI-KENT L. REV. 641 (2005) (Symposium Issue: "Who Guards the Guardians?: Monitoring and Enforcement of

Charity Governance”). Also co-authored the Symposium Introduction.

***Whose Public?: Parochialism and Paternalism in State Charity Law Enforcement***, 79 IND. L.J. 937 (2004).

*Cited in* In re Milton Hershey Sch., 867 A.2d 674 (Pa. Commw. Ct. 2005), *rev'd* In re Milton Hershey Sch., 2006 Pa. LEXIS 2515 (Pa., Dec. 28, 2006).

***The Twilight of Organizational Form for Charity: Musings on NORMAN I. SILBER, A CORPORATE FORM OF FREEDOM: THE EMERGENCE OF THE MODERN NONPROFIT SECTOR***, 30 HOFSTRA L. REV. 1261 (2002) (book review).

***Entrance, Voice and Exit: The Constitutional Bounds of the Right of Association***, 35 U.C. DAVIS L. REV. 821 (2002).

***Troubling Lessons from the Bishop Estate Settlement for Administering the New Intermediate Sanctions Regime***, 32 EXEMPT ORG. TAX REV. 431 (June 2001); reprinted as ***Administrative Troubles for the Intermediate Sanctions Regime***, 92 TAX NOTES 423 (July 16, 2001).

***A Taxing Time for the Bishop Estate: What Is the I.R.S. Role in Charity Governance?***, 21 U. HAW. L. REV. 537 (1999) (Symposium Issue on the Bishop Estate Controversy); reprinted at 29 EXEMPT ORG. TAX REV. 397 (September 2000).

*Cited in* Sklar v. Commissioner, 282 F.3d 610 (9th Cir. 2002); *and in* Estate of Christiansen v. Commissioner, 130 T.C. No. 1 (2008).

***Charities in Tax Reform: Threats to Subsidies Overt and Covert***, 66 TENN. L. REV. 687 (1999); reprinted at 27 EXEMPT ORG. TAX REV. 399 (March 2000).

***A Legal Scholar's Perspective, Book Review of HENRY HANSMANN, THE OWNERSHIP OF ENTERPRISE***, in 28 NONPROFIT & VOLUNTARY SECTOR Q. 218 (1999) (symposium book review). Professor Hansmann's response, ***Nonprofit Organizations in Perspective***, appears in 29 NONPROFIT & VOLUNTARY SECTOR Q. 179 (2000).

***The Modern Tax Treatment of Education Expenses***, 3 COMMUNITY TAX L. REP. 1 (Fall 1999).

***Introduction*** to the Nonprofit Symposium Issue, 23 J. CORP. L. 581 (1998).

***Of Sovereignty and Subsidy: Conceptualizing the Charity Tax Exemption***, 23 J. CORP. L. 585 (1998) (Nonprofit Symposium Issue); reprinted at 22 EXEMPT ORG. TAX REV. 421 (December 1998).

***The Limits of Charity Fiduciary Law***, 56 MD. L. REV. 1400 (1998).

*Cited in* Sklar v. Commissioner, 282 F.3d 610 (9th Cir. 2002); *in*

Summers v. Cherokee Children & Family Servs., 112 S.W.3d 486 (Tenn. App. 2002); and in

Manhattan Eye, Ear & Throat Hosp. v. Spitzer, 715 N.Y.S.2d 575 (Sup. Ct. 1999)

*The Tax Treatment of Education After the Taxpayer Relief Act of 1997*, 78 TAX NOTES 1549 (Mar. 23, 1998).

*Hocking the Halo: Implications of the Charities' Winning Briefs in Camps Newfound/Owatonna, Inc.*, in *The Howard Oleck Memorial Nonprofit Symposium Issue*, 27 STETSON L. REV. 433 (1997), reprinted in 20 EXEMPT ORGANIZATION TAX REVIEW 31 (April 1998).

*Charitable Endowments and the Democratization of Dynasty*, 39 ARIZ. L. REV. 873 (1997).

*Institutional Dissonance in the Nonprofit Sector*, 41 VILL. L. REV. 433 (1996).

*Agents Without Principals: The Economic Convergence of the Nonprofit and For-Profit Organizational Forms*, 40 N.Y. L. SCH. L. REV. 457 (1996).

*Cited in* Pegram v. Herdrich, 530 U.S. 211, 233 n.11 (2000).

*Paying Back Your Country Through Income-Contingent Student Loans*, 31 SAN DIEGO L. REV. 449 (1994).

#### BOOKS AND CHAPTERS:

*Justifications for Tax Exemption*, in INTERNATIONAL ENCYCLOPEDIA OF CIVIL SOCIETY (Helmut Anheier, Regina List, & Stefan Toepler, eds.) (Springer Science+Business Media, LLC, forthcoming 2009). March 2008 draft available.

*Business Activities of Nonprofit Organizations: Legal Boundary Problems*, in NONPROFITS AND BUSINESS (C. Eugene Steuerle & Joseph J. Cordes, eds.) (The Urban Institute, forthcoming 2008). April 2008 draft available.

*The Legal Framework for Nonprofit Organizations*, in THE NONPROFIT SECTOR: A RESEARCH HANDBOOK 243-66 (2d ed., Richard Steinberg and Walter W. Powell, eds.) (Yale University Press 2006).

*Tax Treatment of Nonprofit Organizations: A Two-Edged Sword?* (with Joseph Cordes), in NONPROFITS AND GOVERNMENT: COLLABORATION AND CONFLICT 141-80 (2d ed., Elizabeth Boris and C. Eugene Steuerle eds., The Urban Institute Press, 2006) (also 1st ed., 1999).

*Nonprofit Organizations, Payments in Lieu of Taxes ("PILOTs")*, in ENCYCLOPEDIA OF

TAXATION AND TAX POLICY (Joseph J. Cordes, Robert Ebel & Jane Gravelle, eds.) (2d. ed., Urban Institute Press 2005).

*Tax Deduction and Philanthropy*, in **PHILANTHROPY IN AMERICA: A COMPREHENSIVE HISTORICAL ENCYCLOPEDIA** 464-69 (Dwight Burlingame, ed.) (ABC-CLIO, Inc. 2004).

*Are Nonprofit Organizations Different?*, in **THE STUDY OF THE NONPROFIT ENTERPRISE** 239 (Helmut K. Anheier & Avner Ben-Ner, eds.) (Kluwer Academic / Plenum Pub., 2003).

*Defining the Constitutional Bounds of the Right of Association*, in **IN THE STATES, ACROSS THE NATION, AND BEYOND: DEMOCRATIC AND CONSTITUTIONAL PERSPECTIVES OF NONPROFIT ADVOCACY**, 3 NONPROFIT ADVOCACY AND THE POLICY PROCESS SEMINAR SERIES 1 (Urban Institute Center on Nonprofits & Philanthropy, May 2003).

*Accountability and Public Trust*, in **THE STATE OF NONPROFIT AMERICA** 471-98 (Lester M. Salamon, ed.) (Brookings Institution Press and the Aspen Institute, 2002).

**Editor and Co-author, PROPERTY-TAX EXEMPTION FOR CHARITIES: MAPPING THE BATTLEFIELD** (Urban Institute Press, 2002). Planned coverage and recruited authors for legal, economic, historic and political chapters. I wrote the *Introduction* and Chapter 6, *Legal Theories of Property-Tax Exemption: A Sovereignty Perspective*; and co-authored Chapter 9, *PILOTS: Hartford and Connecticut* (with Nicholas R. Carbone).

This volume was reviewed by Rob Atkinson, 33 **NONPROFIT & VOLUNTARY SECTOR Q.** 161 (March 2004); by John A. Swain, 41 **J. ECON. LIT.** 1311 (Dec. 2003); by Daphne A. Kenyon, 66 **NAT'L TAX J.** 895 (Dec. 2003); and by Susan E. Anderson, 25 **J. AMER. TAX'N ASSOC.** 131 (Spring 2003).

*Standing*, chapter in **ACCOUNTABILITY, NEW DIRECTIONS FOR PHILANTHROPIC FUNDRAISING** (Putnam Barber, ed.) (Jossey-Bass Quarterly Sourcebook 2002).

**EVELYN BRODY, BRUCE K. BENESH & M. KEVIN BRYANT, PARTNERSHIPS: COMPLETE TAX PRACTICE AND PLANNING GUIDE** (1989, with annual updates through 1994).

**Co-author, A GUIDE FOR WISCONSIN NONPROFIT ORGANIZATIONS** (State Bar of Wisconsin; 1990, 1992, 1995 & 1998 updates) (chapter on the tax treatment of charities).

### ACADEMIC PRESENTATIONS AND PARTICIPATIONS

Keynote speaker, "Legal Ethical Issues Addressed in the ALI's Project on Principles of the Law of Nonprofit Organizations," 40th Anniversary of the Community Foundation for the Capital Region and the 30th Anniversary of Albany Law School's Government Law Center (scheduled for Albany Law School, June 10, 2008).

Invited Participant, **Columbia Law School**, Transactional Studies Program's 6th Annual Deals Roundtable: **Taxing Philanthropy** (New York City, November 9, 2007).

Invited Participant, Annual Conference of the **National Center on Philanthropy and the Law, New York University School of Law** (New York City), on "Forces for Rectitude: Who Oversees Nonprofit Organizations and Their Overseers?" (October 25-26, 2007) and on "Serving Multiple Masters: Jurisdictional and Choice-of-Law Problems Confronting Nonprofit Organizations" (October 26-27, 2006); see also 2005 presentation, below.

Presenter, "**Governing the U.S. Nonprofit Organization: Accommodating Autonomy in Organizational Law**":

- \* As part of the panel on Modernization of Not-for-Profit Corporations Law, at the **University of Toronto Faculty of Law's 37th Annual Workshop on Commercial and Consumer Law** (Toronto, October 20, 2007), with publication forthcoming in the *Canadian Business Law Journal* (see above).
- \* **Seminar Series on Corporate Governance, University of Minnesota Law School, Institute for Law & Economics** (Minneapolis, February 20, 2008).

Presenter on the **ALI Project on Principles of the Law of Nonprofit Organizations**, as part of a panel on "State-Level Legal Reform of the Law of Nonprofit Organizations," at:

- \* Section on Nonprofit Law and Philanthropy, **AALS Annual Meeting** (Washington, DC, January 5, 2007).
- \* Exempt Organizations Committee, **ABA Section of Taxation** (Washington, D.C., May 11, 2007).

Presenter, "**The Board of Nonprofit Organizations: Puzzling Through the Gaps Between Law and Practice**," at –

- \* *Conference on Comparative Corporate Governance for Nonprofit Organizations*, co-sponsored by the VolkswagenStiftung at the **Max Planck Institute for Foreign Private and International Private Law (Hamburg) and the University of Heidelberg** (Heidelberg, Germany, July 6-9, 2006).
- \* *Seminar on the Nonprofit Sector and Philanthropy*, **Harvard Law School and the Hauser Center for Nonprofit Organizations (Kennedy School of Government)** (Cambridge, November 1, 2006).
- \* *Conference on Nonprofit Law, Economic Challenges, and the Future of Charities*, co-sponsored by **Fordham University School of Law and Lincoln Center for the Performing Arts** (New York City, March 30, 2007).

- \* The 36th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “Governance Implications of Legal Form of Charity” (Atlanta, November 17, 2007).

Invited Participant, conference on “Toward a Public Policy Strategy for Nonprofit Governance and Accountability,” organized by the **Hauser Center for Nonprofit Organizations and Harvard Law School** (Cambridge, October 4, 2006).

Presenter, “**From the Dead Hand to the Living Dead: The Conundrum of Charitable-Donor Standing**,” at –

- \* *Grasping the Nettle – Respecting Donor Intent and Avoiding the “Dead Hand”* – Annual Conference of the **National Center on Philanthropy and the Law, New York University School of Law** (New York City, October 27-28, 2005).
- \* Second Annual **University of Illinois - Chicago-Kent College of Law Colloquium** (Champaign, November 4, 2005).
- \* Faculty Workshop, **Moritz College of Law, The Ohio State University** (Columbus, February 6, 2006).
- \* The 35th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “Charitable Donors and the Legal Construction and Enforcement of Donor Intent” (Chicago, November 17, 2006).
- \* Workshop, Center for Research on Philanthropy and Civil Society, **Stanford University** (Palo Alto, May 16, 2007).

Presenter, *The Financially Troubled Charity and the Ghosts of Donors Past, Present, and Future*, at:

- \* **Seton Hall Law School’s Conference on Bankruptcy in the Religious NonProfit Context** (Newark, November 5, 2004).
- \* The **Nonprofit Forum** (New York City, June 18, 2005).
- \* The 34th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “Legal and Other Frameworks for Balancing Financial Viability and Charitable Mission” (Washington, DC, November 18, 2005).

Presenter, “**The Federal Role in Charity Oversight**,” at the **2005 Tax Policy Workshop, University of Michigan Law School** (February 9, 2005).

Presenter, *Charity Governance: What’s Trust Law Got to Do With It?*, at:

- \* **“Who Guards the Guardians? Monitoring and Enforcement of Charity Governance,”** Chicago-Kent Law Review Symposium (co-organized by Evelyn Brody and Dana Brakman Reiser, Brooklyn Law School) (September 10, 2004).
- \* The 33rd Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “Legal Approaches to Nonprofit Accountability” (Los Angeles, November 19, 2004).

Presenter, **“The Legal Framework for Restricted Gifts: The Cy Pres Doctrine and Corporate Charities,”** at:

- \* The **Nonprofit Forum** (New York City, December 18, 2003).
- \* The 32nd Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “Respecting Donors’ Intentions and Privacy” (Denver, November 20, 2003).

Discussant, on Lawrence Zelenak, “Redesigning the Earned Income Tax Credit As a Family-Size Adjustment to the Minimum Wage,” **Harvard Law School Seminar on Current Research in Taxation** (Chatham, Mass., August 21-24, 2003).

Presenter, *Whose Public?: Parochialism and Paternalism in State Charity Law Enforcement*, at:

- \* The **Nonprofit Forum** (New York City, February 20, 2003).
- \* The 31st Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “Imposed Accountability: Evaluating Legal and Accounting Practices” (Montreal, November 16, 2002).
- \* **Center for Law, Economics & Organization Workshop, University of Southern California Law School** (Los Angeles, October 21, 2002).

Presenter, *Entrance, Voice and Exit: The Constitutional Bounds of the Right Association*, at:

- \* The 30th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “Nonprofit Law in Historical Perspective” (Miami, December 1, 2001).
- \* Seminar #9: Advocacy and Democracy: Rights, Theories, and Practices, at **The Urban Institute’s Center on Nonprofits and Philanthropy’s** seminar series on Nonprofit Advocacy and the Policy Process (Washington, D.C., October 19, 2001).

Presenter, *Accountability and Public Trust*, at:

- \* The Multi-Sector Public Policy Faculty Colloquium Series, the **Sanford Institute, Duke University** (Durham, October 31, 2001).
- \* The **Canadian Law and Economics Association** Annual Meeting (Toronto, September 28, 2001).
- \* The 12th Annual Conference of the **National Council of Nonprofit Associations**, as part of a panel of draft chapters from the forthcoming volume *THE STATE OF AMERICA'S NONPROFIT SECTOR* (Albany, June 11, 2001).
- \* The **Chicago Area Nonprofits Seminar Series**, Northwestern University (Evanston, May 2, 2001) (Burton A. Weisbrod, organizer).
- \* The 29th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel of draft chapters from the forthcoming volume *THE STATE OF AMERICA'S NONPROFIT SECTOR* (New Orleans, November 18, 2000).

Presenter, *The Legal Framework for Nonprofit Organizations*, at:

- \* Faculty Workshop, **Hofstra University School of Law** (Hempstead, Long Island, NY, April 11, 2002).
- \* Fall 2000 Nonprofit Sector Doctoral Workshop, **Hauser Center for Nonprofit Organizations, John F. Kennedy School, Harvard University** (Cambridge, November 29, 2000).
- \* The 29th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel of draft chapters from the forthcoming second edition of *THE NONPROFIT SECTOR: A RESEARCH HANDBOOK* (New Orleans, November 18, 2000).
- \* Fall 2000 Seminar Series, **Program on Non-Profit Organizations and the Institution for Social and Policy Studies, Yale University** (New Haven, October 16, 2000).

Guest lecturer, **Netanya Academic College, Israel**, where I gave a faculty lecture, taught in three classes, and spoke at a conference co-sponsored by the Israeli Center for Third Sector Research, all on topics of nonprofit law and policy (December 28-30, 1999).

Presenter, *A Taxing Time for the Bishop Estate: What Is the I.R.S. Role in Charity Governance?*, at:

- \* The **University of Illinois College of Law**, Faculty Workshop (Champaign-Urbana, February 25, 2000).

- \* The **Chicago Area Nonprofits Seminar Series**, Northwestern University (Evanston, November 30, 1999) (Burton A. Weisbrod, organizer).
- \* The 28th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “Stakeholders and the Flow of Revenues to Nonprofits” (Washington, D.C., November 6, 1999).

Presenter, *Charities in Tax Reform: Threats to Subsidies Overt and Covert*, at:

- \* The **Nonprofit Forum** (New York City, December 16, 1998).
- \* The 27th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Associations** (Seattle, Washington, November 5-7, 1998), as part of a panel on “Tax and Finance Issues Affecting Nonprofit Organizations.”
- \* The **Tax Policy Workshop, Georgetown University Law Center** (Washington, D.C., October 9, 1998).
- \* The **Tax Policy and Public Finance Colloquium, New York University School of Law**, Winter-Spring 1998 (New York City, April 16, 1998).
- \* The Spring 1998 **Nonprofit Seminar Series, Institute for Policy Studies, Johns Hopkins University** (Baltimore, March 2, 1998).

Co-presenter (with Joseph Cordes), *Tax Treatment of Nonprofit Organizations: A Two-Edged Sword?*, at the book conference on NONPROFITS AND GOVERNMENT, Center on Nonprofits and Philanthropy, **The Urban Institute** (Washington, D.C., June 8-9, 1998).

Presenter, “**The New Tax Incentives for Education**,” at the Tax and Social Policy Forum, **American Bar Association Tax Section**, Winter Meeting (San Antonio, January 23, 1998).

Presenter, *Of Sovereignty and Subsidy: Conceptualizing the Charity Tax Exemption*, as part of a panel of papers relating to “Property-Tax Exemption and Payments in Lieu of Taxes” at the 26th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action** (Indianapolis, December 6, 1997).

Presenter, *The Limits of Charity Fiduciary Law*, at:

- \* Faculty Workshop, **University of Iowa College School of Law** (October 10, 1997).
- \* The Legal Studies Workshop, **University of Virginia School of Law** (October 3, 1997).

Presenter, *Charitable Endowments and the Democratization of Dynasty*, at:

- \* The **Institute for Policy Research, Northwestern University**, workshop series of the

Program in Philanthropy, Voluntarism, and Nonprofit Organizations (March 7, 1997).

- \* **George Mason University School of Law**, Faculty Workshop (December 3, 1996).

Discussant, on Michael Krashinsky, *Stakeholder Theories*, given as part of “**Economic Theories of Nonprofit Organizations**,” the 1995 Voluntas Symposium, held at the **Program on Non-Profit Organizations, Yale University** (November 16-18, 1995).

### **PROJECTS FOR THE CENTER ON NONPROFITS AND PHILANTHROPY, THE URBAN INSTITUTE**

#### **1. Property-Tax Exemption Book** (see “Publications,” above):

- \* Organizer and presenter, **Book Conference on PROPERTY-TAX EXEMPTION FOR CHARITIES: MAPPING THE BATTLEFIELD**, Center on Nonprofits and Philanthropy, The Urban Institute (Washington, D.C., June 6-7, 2000); and
- \* Organizer and moderator, panel on “The Charity Property-Tax Exemption,” **National Tax Association** Annual Meeting (Santa Fe, November 10, 2000).

#### **2. Seminar Series on Nonprofit Advocacy and the Policy Process**:

With Professor Frances Hill, University of Miami School of Law, I assisted Center director Elizabeth Boris and staff in organizing a series of ten seminars in Washington, D.C., from February 2000 to December 2001, on the legal and regulatory framework for the advocacy activities of nonprofit organizations, and in drafting and editing seminar summaries and papers. Among other activities, I wrote and presented “**Entrance, Voice and Exit: The Constitutional Bounds of the Right of Association**,” at Seminar #9 – Advocacy and Democracy: Rights, Theories and Practices (October 19, 2001) (see “Publications” and “Presentations,” above).

#### **3. Emerging Issues in Philanthropy Series**:

Member, planning group (as well as occasional moderator or speaker) for a semi-annual series on “**Emerging Issues on Philanthropy**,” sponsored jointly by The **Urban Institute Center on Nonprofits and Philanthropy** and the **Harvard University Hauser Center for Nonprofit Organizations** (from 1999). The other planners are, from the Urban Institute, Center director Elizabeth Boris and economists Eugene Steuerle and Joseph Cordes; and, from the Hauser Center, senior fellow Marion Fremont-Smith.

We have held programs on the efficiency of the charitable tax deduction; the unrelated business income tax; presidential election-year issues in philanthropy; the “related” activities of nonprofits carried out in for-profit form; faith-based organizations; nonprofit endowment and spending policies; disaster-relief charities after September 11; the various efforts to rate charities; the post-boom financial squeeze on charities; reassessing the

whys and wherefores of government regulation of charities (both Federal and State); charities' role in disaster relief; the use of charities by politicians, the definition of "charitability" (at which I spoke on the definition of property-tax exemption); the IRS's proposed redesign of the Form 990 (September 7, 2007); and comparing reforms in the law of for-profit and nonprofit governance (January 16, 2008).

#### **4. Other Projects**

Discussant, Invitational Roundtable Luncheon Discussion of Urban Institute's **National Study of Nonprofit Governance** (Washington, DC, October 31, 2006).

Member, advisory committee to the **Foundation Expenses and Compensation Study** (2006-2007), and commentator on the **National Survey on Nonprofit Governance** (from 2006).

#### **PRESENTATIONS TO PRACTITIONERS**

*I speak frequently on nonprofit topics. Recent presentations include –*

Organizer, moderator, and co-panelist, "**A Technical Look at Endowment Spending: Policies, Filing, Accounting, and Possible Legislation,**" **A.B.A. Tax Section's Exempt Organizations Committee** (scheduled for Washington, DC, May 9, 2008).

Co-panelist (with Michael Peregrine and Lesley Rosenthal), "**Understanding Board Responsibilities: Fundamentals, Changes and Challenges,**" **Seminar on Issues in Nonprofit Governance, Georgetown University Law CLE co-sponsored by Independent Sector and the Internal Revenue Service** (Washington, D.C., April 23, 2008).

Dialogue participant (with Doug Hammer, Oliver Henkel, Patsy Matheny, and Alan R. Morse; moderated by Bruce McPherson), *The Future of Property Tax Exemption for Nonprofit Health Care Organizations*, 44 **INQUIRY J.** 238-46 (Fall 2007), *available at* <http://www.inquiryjournalonline.org/pdfserv/i0046-9580-044-03-0238.pdf>.

Co-presenter (with Jack Siegel), "**One Size Does Not Fit All: The Nonprofit Board's Role in Legal and Financial Oversight,**" **Axelson Center for Nonprofit Management, North Park University** (Chicago, October 11, 2007).

Panelist, "**Managing Risk: Dear Prudence,**" discussing legal dimensions of risk-taking by a nonprofit board, at 2007 National Conference of the **National Center on Nonprofit Enterprise: Your Money or Your Mission?** (Arlington, Virginia, September 28, 2007).

Presenter, "**Conflict on the Elysian Fields: Legal Issues Facing the Nonprofit Sector,**" at the invitational conference for journalists called *The Hidden Economy: Covering Nonprofits and the Philanthropic Sector*, sponsored by the **Foundation for American Communications** (Cantigny, Wheaton, Illinois, May 17, 2007).

Presenter, **“Tax-Exemption Challenges for Nonprofits: Is the ‘Commerciality Doctrine’ Replacing the Related-Business Test?”** Federal Tax Committee of the Chicago Bar Association (Chicago, April 24, 2007).

Presenter, **“Significant Developments and Proposals in State-Level Regulation of Nonprofit Governance,”** Philanthropy Forum, co-sponsored by the **Foundation Center and the Georgetown University Center for Public and Nonprofit Leadership** (Washington, DC, March 15, 2007).

Presenter, **“Property-Tax Exemption: How to Get It, How to Keep It,”** and co-panelist (with Tom Silk and Jan Masaoka), **“Emerging Principles of Nonprofit Governance,”** at the Legal, Financial and Management National Training Conference of the Community Action Program Legal Services, Inc. (CAPLAW) (San Francisco, June 7-9, 2006).

Panelist, **“Recommendations: How to Enhance Accountability While Avoiding Unintended Consequences,”** at the Conference on NGOs, Development, and Changing Standards of Accountability, **University of Pittsburgh Graduate School of Public and International Affairs** (Pittsburgh, April 7, 2006).

Co-panelist (with Marsha Shaines), **“Tax and Legislative Update Panel,”** and co-panelist (with Josh Knerly and Julie Getzels), **“Developing Conflict of Interest and Whistleblower Policies for Your Staff and Governing Board,”** at the **34th ALI-ABA Course on Legal Issues in Museum Administration** (Chicago, March 29-30, 2006).

Co-presenter (with Jack Siegel), **“Non-Profit Governance and Financial Oversight: Accountability and Public Trust,”** Axelson Center for Nonprofit Management, North Park University (Chicago, March 8, 2006).

Panelist, **“How Localities are Handling Growth in the Tax-Exempt Sector,”** National League of Cities 82nd Annual Conference (Charlotte, NC: December 9, 2005).

Moderator, Keynote Plenary Panel, **“Improving Nonprofit Governance and Oversight: Congressional, Regulatory, and Sector Roles”** (with panelists Diana Aviv, Rick Cohen, Adam Meyerson, and Dean Zerbe), **34th Annual Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Conference** (Washington, D.C., November 17, 2005).

Co-panelist (with Sean Delany, Robert L. Freedman, James Piereson, and Charles E. Rounds, Jr.), **“Preserving Donor Intent,”** Federalist Society (Trusts & Estates Committee and New York City Lawyers Chapter) (New York City, October 26, 2005).

Co-panelist (with Bonnie Brier and Ralph DeJong), **“Nonprofit Corporate Governance in the Wake of Sarbanes-Oxley,”** ABA Sections on Business Law, Health Law, and Taxation and the ABA Center for Continuing Legal Education (Teleconference and Webcast, September 29, 2005).

Co-panelist (with Roger Colinvaux, Janne Gallagher, and Cynthia Rowland), **“What’s Happening to Nonprofits: The Changing Legal and Regulatory Landscape for Tax-Exempt Organizations / Nonprofit Corporations,”** ABA Business Law Section (Chicago, Annual Meeting, August 6, 2005).

Co-presenter (with Jack Siegel), **“Good Governance Is Child’s Play,”** Child Care Association of Illinois Annual Meeting Continuing Education Program (Burr Ridge, Ill., June 29, 2005).

Keynote Speaker, **“Sunshine and Shadow: Governing Nonprofits in an Age of Disclosure,”** Massachusetts Continuing Legal Education’s Nonprofit Conference 2005 (Boston, March 3, 2005).

Keynote Speaker, **“Accountability and Regulation in the Nonprofit Sector: What Does the Future Hold?,”** at the Nancy Bell Evans Center on Nonprofits and Philanthropy, University of Washington (Seattle, January 27, 2005).

Norman A. Sugarman Lecture, **“Governing in a Fishbowl: The Effects of Sunlight on Nonprofit Accountability,”** Mandel Center for Nonprofit Organizations, Case Western Reserve University (Cleveland, November 11, 2004).

Co-panelist (with William Josephson, former head of NY State Charities Bureau, and Deborah Hechinger, BoardSource), **“The Buck Stops Here: Critical Issues in Nonprofit Governance,”** Annual Conference of Independent Sector (Chicago, November 7, 2004).

Keynote Speaker, **The Nonprofit Executive Roundtable**, and workshop presenter, for a visit as the **Nonprofit Studies Program Annual Distinguished Scholar, Andrew Young School of Policy Studies, Georgia State University** (Atlanta, May 4-5, 2004).

*Previously, I focused on partnership taxation, notably participating as –*

Co-faculty (with Charles R. Levun and Michael Cohen), **Partnership, LLC & S Corporation Tax Planning Forum** (with Commerce Clearing House) (in 1999: Boston, Las Vegas, Seattle, and Chicago; in 1998: Nashville, Boston, and Chicago; and in 1997: Boston and Chicago).

## **EDUCATION**

J.D., *magna cum laude*, **Georgetown University Law Center**, 1981.

Case & Notes Editor (1980-1981), **THE TAX LAWYER** (law journal of the American Bar Association Tax Section, edited at Georgetown)

B.A., **Yale College**, 1976 (Comparative Literature, with concentration in Russian and French 19th-century fiction); 1972-1974, **Massachusetts Institute of Technology**.