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EVELYN BRODY

Home 773-883-9021
3400 N. Lake Shore Drive
Unit 4E
Chicago, IL 60657
U.S.A.

Work 312-906-5276 ebrody@kentlaw.edu
Chicago-Kent College of Law, Illinois Inst. of Technology
565 West Adams Street
Chicago, IL 60661
U.S.A.

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). See progress described below.

Urban Institute Affiliated Scholar, **Center on Nonprofits and Philanthropy**, Washington, D.C., from 1998. See projects described below.

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

For the **Columbia University Law School National State Attorneys General Program, Charity Regulation Project**:

- * **Advisory Board Member** (since 2007).
- * **Panelist** on two panels at conference in New York City, March 28, 2008:
 - * “Point / Counterpoint: Case and Related Policy Discussion – The Yawkey Trust: The Boston Red Sox and Involvement by Former Massachusetts Attorney General Tom Reilly” (with Tom Reilly).
 - * “Remedies: Selecting, Obtaining and Effectuating a Desired Outcome; the Public Policy Considerations” (with Karin Goldman and Jonathan Small).
- * **Panelist** (with Jerry Pappert and Harvey Dale), “Attorney General Authority and Role,” Conference on State Attorney General Oversight and Regulation of Charitable Organizations (New York City, February 24, 2006).

For the **National Association of Attorneys General / National Association of State Charities Officials** (NAAG/NASCO) Charitable Trust and Solicitations Annual Conference:

- * Member, advisory committee for NASCO’s October 2011 conference, developing the program for the “public day.”
- * Panelist (with Eric Carriker), “Application of Charitable Trust Law to Charitable Corporations,” NAAG/NASCO 2009 Conference: Charities in Troubled Times (Austin, Texas, October 19, 2009).
- * Panelist (with Mark Pacella), “New Cop on the Beat?,” NAAG/NASCO 2007 Conference: The Ever-Expanding Universe of Charities Regulation (Denver, Colorado, October 15, 2007).
- * Panelist (with Marion Fremont-Smith), “Continuing the National Conversation on Government Regulation and Self-Regulation of the Nonprofit Sector,” NAAG/NASCO 2006 Conference: Nonprofit Leaders Seminar (Nashville, Tennessee, October 16, 2006).

Submitted comments to the **Internal Revenue Service, Tax Exempt/Government Entities Division**, on Core Form, Part II (Governance) of the **Form 990 redesign** (September 14, 2007), available at www.irs.gov/charities and in LEXIS, Fedtax Library, at 2007 TNT 181-13 (September 18, 2007).

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

For **Senate Finance Committee Staff Roundtables**, invited participant (and provider of written comments):

- * On “Proposals Relating to Tax-Exempt Organizations” (Washington, D.C., July 22, 2004).
- * On “The Role of the IRS and the States in Exempt-Organization Governance” (Washington, D.C., March 3, 2006).

For the **National Conference of State Tax Judges Annual State and Local Taxation Conference** (sponsored by Lincoln Institute of Land Policy), presented:

- * “Charitable Exemptions, Payments in Lieu of Taxes, and Constitutional Limitations,” 23th Annual Conference (Cambridge, Mass., September 19, 2003).
- * “The Current State of Tax Exemptions,” 20th Annual State and Local Taxation Conference (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**, participating in Joint Committee Staff meetings (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

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

Association of American Law Schools, member of Nonprofit and Philanthropy Law Section since its founding in 2006.

American Law Institute, member since 2002 and Reporter of the Project on Principles of the Law of Nonprofit Organizations, as listed above.

American Bar Association, member since 1984.

Association for Research on Nonprofit Organizations and Voluntary Action
("ARNOVA"), member since 1996.

Specific associational activities with these and other professional and academic groups include –

NONPROFIT LAW RELATED:

Reporter, **ALI Project on Principles of the Law of Nonprofit Organizations** (as listed above).
The most recent versions of the chapters in progress appear in:

- * **Tentative Draft No. 1** (2007), containing Chapter 3 (Governance) of the Part on charities, was approved (subject to revision to reflect discussion) at the ALI membership's Annual Meetings in May 2007 and 2008.
- * **Tentative Draft No. 2** (2009), containing Chapter 4 (Gifts) of the Part on charities, was approved (subject to revision to reflect discussion) at the Annual Meeting in May 2009.
- * **Tentative Draft No. 3** (2011), containing Chapter 6 (Enforcement); because of time, §§ 610 through 660 only were approved by Council (January 2011) and the ALI membership (May 2011). Sections 670 through 690 will be the subject of a mini-conference, "Principles of Nonprofit Law: Standing and Related Issues," at the National Center for Philanthropy and Law, New York University Law School (sched. New York, November 3, 2011), for possible revision for Council and the membership.
- * **Council Draft No. 6** (September 14, 2009), containing Chapter 1 (Relationship Between Charities and the State), was discussed but not voted on at Council's October 2009 meeting.

Invited Observer, **Uniform Prudent Management of Institutional Funds Act**, approved by the National Conference of Commissioners on Uniform State Laws (Uniform Law Commission) in 2006. Appointed as ALI Liaison to the Uniform Law Commission's **Model Protection of Charitable Assets Act**, adopted in 2011.

Chair (2008-2009), Treasurer (2006-2007), and Executive Committee Member (2008-2010), **Nonprofit and Philanthropy Law Section**, Association of American Law Schools (AALS).

Member, **Nonprofit Organizations Committee, American Bar Association Business Law Section**. Provided comments in March 2008 on the Committee's draft Model Nonprofit Corporation Act, Third Edition (adopted by the Committee in August 2008).

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

Member, International Advisory Board, **Model Nonprofit Law Project, Australian Centre for Philanthropy and Nonprofit Studies**, Queensland University of Technology (since 2011).

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).

MULTI-DISCIPLINARY NONPROFIT RELATED:

Member, **Advisory Board, Tax Policy and Charities**, project of the Urban Institute Center on Nonprofits and Philanthropy and the Brookings Institute-Urban Institute Tax Policy Center (funded by The Bill and Melinda Gates Foundation through June 2014), information available at <http://www.urban.org/taxandcharities/index.cfm> (from July 2011). See also Urban Institute affiliation, described below.

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).

TAX RELATED:

American Bar Association Section of Taxation:

Secretary, 2003-2005. Previously Assistant Secretary.

Chair, Teaching Taxation Committee, August 2004-May 2005.

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).

PUBLICATIONS

ARTICLES:

“The Ambitions and Limitations of U.S. Nonprofit Law Reform Projects,” __ **NONPROFIT & VOLUNTARY SECTOR Q.** __ (forthcoming 2011) (invited article). August 2011 draft available.

“Sunshine and Shadows on Charity Governance: Public Disclosure as a Regulatory Tool,” 12 **FLA. TAX REV.** __ (forthcoming 2011) (paper presented at the 2011 Internal Revenue Service Research Conference, “New Perspectives on Tax Administration,” co-hosted with the Urban-Brookings Tax Policy Center). See also book chapters, below. August 2011 draft available.

All Charities Are Property-Tax Exempt, But Some Charities Are More Exempt than Others, 44 **NEW ENGLAND L. REV.** 621 (Symposium Issue on Tax-Exempt Organizations and the State: New Conditions on Exempt Status) (2010).

See also ***Payments in Lieu of Taxes: “Contributions,” Say the Towns; “Extortion,” Say the Schools,*** **CHRON. HIGHER ED.**, February 1, 2010 (invited commentary for special feature on “Towns, Gowns, and Taxes”).

Respecting Foundation and Charity Autonomy: How Public Is Private Philanthropy? (with John Tyler), 85 **CHICAGO-KENT L. REV.** 571 (2010) (Symposium Issue on Philanthropy Law in the 21st Century, Part I).

Governing the U.S. Nonprofit Organization: Accommodating Autonomy in Organizational Law, 46 **CANADIAN BUS. L.J.** 343 (2008).

Draft Model Nonprofit Corporation Act Needs Coordination with Tax Code (with Marion Fremont-Smith), 119 **TAX NOTES** 617 (May 12, 2008).

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). See also book chapters, 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); *and in*

Girl Scouts of Manitou Council, Inc. v. Girl Scouts of the United States of America, Inc., 646 F.3d 983, 987 (7th Cir. 2011).

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

BOOKS, MONOGRAPHS, AND CHAPTERS:

“Sunshine and Shadows on Charity Governance: Public Disclosure as a Regulatory Tool,”

in Proceedings of the 2011 Internal Revenue Service Research Conference, “New Perspectives on Tax Administration,” co-hosted with the Urban-Brookings Tax Policy Center (forthcoming). Paper accepted through competitive submission process. August 2011 draft available.

The Board of Nonprofit Organizations: Puzzling Through the Gaps Between Law and Practice: A View from the United States, in **COMPARATIVE NONPROFIT CORPORATE GOVERNANCE** (Klaus Hopt and Thomas von Hippel, eds.) (Cambridge University Press, 2010) (see also articles, above).

Justifications for Tax Exemption, in **INTERNATIONAL ENCYCLOPEDIA OF CIVIL SOCIETY** 1512 (Helmut Anheier, Stefan Toepler, & Regina List, eds.) (Springer Science+Business Media, LLC, 2010).

HOW PUBLIC IS PRIVATE PHILANTHROPY? SEPARATING REALITY FROM MYTH (with John Tyler) (Philanthropy Roundtable Monograph, Washington, D.C.: June 2009), *available* www.philanthropyroundtable.org/files/Public_Private%20Monograph_high%20res_Final.pdf (see also articles, above). Second edition forthcoming.

Business Activities of Nonprofit Organizations: Legal Boundary Problems, in **NONPROFITS AND BUSINESS** 83-127 (C. Eugene Steuerle & Joseph J. Cordes, eds.) (Urban Institute Press 2009).

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 co-author of chapter in the first edition of the book (1999).

Chapter translated (by Marta Bucholc) into Polish as *Opodatkowanie organizacji non profit – miecz obosieczny?*, in **TRZECI SEKTOR DLA ZAAWANSOWANYCH (Wybór Tekstów) [THIRD SECTOR FOR ADVANCED (Selected Texts)]** 147-84 (Stowarzyszenie Klon/Jawor, Warsaw, 2008).

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 contributing 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

Presenter, **"The Ambitions and Limitations of U.S. Nonprofit Law Reform Projects,"** at:

- * The 39th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on "Foundations and Other Charities: Regulation and Voluntary Practices" (sched. Toronto, Nov. 18, 2011).

Presenter, **"Sunshine and Shadows on Charity Governance: Public Disclosure as a Regulatory Tool"** (or under prior title) at:

- * **2011 Internal Revenue Service Research Conference**, "New Perspectives on Tax Administration: An IRS-TPC Research Conference," co-hosted with the Urban-Brookings Tax Policy Center (Urban Institute, Washington, D.C., June 22, 2011).
- * **Chicago Bar Association Committee for Trade and Professional Associations Law** (Chicago, January 11, 2011).

- * The 38th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “Tools to Enhance Public Accountability: From Expanded Disclosure to Amending Tax-Exemption Requirements” (Alexandria, Virginia, Nov. 18, 2010).
- * **University of Illinois & Chicago-Kent College of Law Faculty Forum** (Chicago, Nov. 12, 2010).
- * Advanced Topics in Taxation Colloquium Series, **Northwestern University School of Law** (Chicago, April 19, 2010).

Presenter, ***Public Policy and Nonprofits: The Legal Landscape*** – published, as revised in **PUBLIC POLICY FOR NONPROFITS** (Report on ARNOVA’s Symposium of October 2010) 48-55 (Mar. 2011), available at www.arnova.org – and participant in the invitational **ARNOVA/Gates Symposium on Public Policy for Nonprofits** (Baltimore, Oct. 4-5, 2010). I also participated in the smaller follow-up ARNOVA/Gates Foundation symposium on “Public Policy Issues in Nonprofit Financing” (Washington, D.C., June 2-3, 2011).

Visited as Adjunct Professor in **The Australian Centre for Philanthropy and Nonprofit Studies, Queensland University of Technology**, Brisbane, Australia (July 19 - August 3, 2010).

My formal schedule included eight presentations – on the ALI Nonprofit Principles project, commercial activities by nonprofit organizations, charity autonomy, and academic publishing – to academics and legal practitioners in Brisbane, Sydney, and Melbourne. I also guest taught a class on nonprofit law, describing the U.S. approach.

Presenter, “**All Charities Are Property-Tax Exempt, But Some Charities Are More Exempt than Others**” at –

- * **Shades of Virtue: Measuring the Comparative Worthiness of Charities**, Annual Conference of the **National Center on Philanthropy and the Law, New York University School of Law** (New York City, Oct. 29-30, 2009).
- * **Tax-Exempt Organizations and the State: New Conditions on Exempt Status**, **New England Law Review Symposium** (New England Law | Boston, February 1, 2010). See also articles, above.
- * The 38th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “New Sources and Methods for Enforcement of Nonprofit Accountability” (Alexandria, Virginia, Nov. 18, 2010).

Panelist, “**Forum on Nonprofit Property Tax Exemptions and Municipal Finance**,” Graduate School of Public and International Affairs, **University of Pittsburgh** (Pittsburgh, Nov. 6, 2009).

Presenter (with co-author John Tyler), “**Respecting Foundation and Charity Autonomy: How Public Is Private Philanthropy?**” at:

- * The 38th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “State Regulation of Charities: Legitimate Limits and Appropriate Oversight” (Cleveland, Nov. 22, 2008).
- * **Philanthropy Law in the 21st Century Symposium**, sponsored by **American College of Trust and Estate Counsel (ACTEC) Foundation** (Chicago, Oct. 23, 2009), published in the **Chicago-Kent Law Review** (see also articles, above).
- * **Nonprofit Forum** (New York City, February 19, 2009).

Panelist, “**The Role of the Wisconsin Attorney General in Charity Oversight: A Review of Past Practice, Current Law, and Their Implications**,” cosponsored by the Milwaukee Legal Initiative for Nonprofit Corporations, a public-service program of **Marquette University Law School**, and the **Helen Bader Institute for Nonprofit Management at the University of Wisconsin – Milwaukee** (Milwaukee, Oct. 8, 2009).

Presenter, “**View from the U.S.: Is the ‘Commerciality Doctrine’ Replacing the Related-Business Test?**,” as part of a panel on Border Patrol Issues – Free Trade for All?, at Modernising Charity Law Conference, **Queensland University of Technology, Australian Centre for Philanthropy and Nonprofit Studies** (Brisbane, Australia, April 16-18, 2009).

Organizer and moderator, **Colloquy: The Barnes Foundation and Trust Law** (with Phyllis Beck, Lawrence Barth, and Donald W. Kramer), 37th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action** (Philadelphia, Nov. 21, 2008).

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), subsequently published 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).
- * The 37th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, as part of a panel on “Some Legal and Financial Implications of Blurred Sectoral Boundaries” (Philadelphia, November 22, 2008).

Participant, invitational Research Roundtable on “**Mission and Money: Understanding the University**” (**Searle Center, Northwestern University School of Law**, Evanston, September 11-12, 2008), built around the newly published book of the same name by Burton A. Weisbrod, Jeffrey P. Ballou, and Evelyn D. Asch.

Invited Participant, Annual Conference of the **National Center on Philanthropy and the Law, New York University School of Law** (New York City) (see above for 2005 and 2009)

conferences at which I presented papers), on:

- * “Border Patrol: Charitable Status Despite Inurement or Private Benefit?” (sched. October 27-28, 2011).
- * “Nonprofit Speech in the 21st Century: Time for a Change?” (October 28-29, 2010).
- * “Structures at the Seam: The Architecture of Charities’ Commercial Activities” (October 23-24, 2008).
- * “Forces for Rectitude: Who Oversees Nonprofit Organizations and Their Overseers?” (October 25-26, 2007).
- * “Serving Multiple Masters: Jurisdictional and Choice-of-Law Problems Confronting Nonprofit Organizations” (October 26-27, 2006).

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).

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

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, “**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**, on panel of draft chapters from the forthcoming *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**, on panel of draft chapters from the 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*, on panel relating to “Property-Tax Exemption and Payments in Lieu of Taxes,” 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. TAX POLICY AND CHARITIES

Planning group member and contributor to the **Tax Policy and Charities** project, a joint undertaking of the **Urban Institute Center on Nonprofits and Philanthropy and the Brookings Institute-Urban Institute Tax Policy Center, funded with a grant (July 2011-June 2014) from The Bill and Melinda Gates Foundation**. This project is analyzing the many interactions between the tax system and the charitable sector, with special emphasis on ongoing fiscal debates at both the federal and state levels. The scope includes, among other issues, income and estate tax deductions for charitable giving; income- and property-tax exemptions for nonprofit organizations; and private foundation excise taxes. For more information, go to <http://www.urban.org/taxandcharities/index.cfm>. Also –

Panelist, “**A Conversation About the Bigger Picture: Charities in Tax Reform at the Federal and State Levels,**” at the seminar on Budget Pressure and Changing the Charitable Deduction: For Better or Worse? (Washington, D.C., October 7, 2011).

2. 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 (until August 2008) and Joseph Cordes; and, from the Hauser Center, senior fellow Marion Fremont-Smith.

Programs addressed 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 rationales of government regulation of charities (Federal and State); charities’ role in disaster relief; the use of charities by politicians, the definition of “charitability” (I spoke on property-tax exemption); the IRS’s proposed redesign of the Form 990; comparing reforms in the law of for-profit and nonprofit governance; financial distress (I spoke on nonprofit bankruptcy); whether there should be a new federal office on the nonprofit sector; and nonprofit political speech after *Citizens United*.

3. 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).

4. 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).

5. 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 –

Presenter, “**Charities in Financial Distress: Endowments and Other Restricted-Gift Issues**” as –

- * Moderator and Panelist (with Douglas Mancino and Linda Manley), “**Bankruptcy and Creditors’ Rights in a Charitable Context,**” Teleconference and Live Audio Webcast, Sponsored by the ABA Tax Section Exempt Organizations Committee (July 7, 2010).
- * Moderator and Panelist (with Douglas Mancino and Linda Manley), “**Bankruptcy and Creditors Rights in a Charitable Context,**” ABA Tax Section, Exempt Organizations Committee Meeting (May 7, 2010).
- * Panelist (with Douglas Mancino), “**Charities in Financial Distress,**” Georgetown University Law Center Conference on Representing and Managing Tax-Exempt Organizations (Washington, D.C., April 22, 2010).

Co-moderator (with Michael Stone), “Property-Tax Exempt Institutions,” **Property Tax Relief: A Tragedy of the Fiscal Commons?**, Workshop Sponsored by the **Lincoln Institute of Land Policy and the Institute of Government and Public Affairs at the University of Illinois** (Chicago, December 5, 2008).

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 (Albany, N.Y., June 10, 2008).

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 (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).

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).

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 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).

Keynote Speaker, “**Sunshine and Shadow: Governing Nonprofits in an Age of Disclosure**,” **Massachusetts Continuing Legal Ed.’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).

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).

In the 1990’s, I also 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**.