

March 2019

## 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

Adviser, **American Law Institute's** project on "**Restatement of the Law of Charitable Nonprofit Organizations**," from 2013; Reporter of the predecessor "**Principles**" project from 2004-2013 and co-Reporter from 2001-2004. See description of drafts below.

Urban Institute Affiliated Scholar, **Center on Nonprofits and Philanthropy**, Washington, D.C., 1998-2018. See projects described below.

## **AWARDS**

**Distinguished Achievement in Leadership and Nonprofit and Voluntary Action Research Award** from ARNOVA (the Association for Research on Nonprofit Organizations and Voluntary Action), awarded during the organization's 47th Annual Conference (November 15, 2018, Austin, Texas), where my career was also celebrated with two panel discussions of my influence on nonprofit legal scholarship and mentoring. See <https://www.kentlaw.iit.edu/news/2018/arnova-award-2018-evelyn-brody>.

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

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

## **GOVERNMENT PRESENTATIONS AND ASSISTANCE**

Speaker on U.S. charity law to Chinese government officials drafting a new China Charity Law, under arrangements facilitated by the Asia Foundation:

- \* **Workshop on U.S and Chinese Charity Laws, hosted by the China Research Institute, Beijing Normal University** (Beijing, December 9-10, 2015).
- \* Presenter, "Overview of U.S. Legal Regulation of Charities," to a delegation of the **Legislative Affairs Office of the State Council of the People's Republic of China**, as part of meetings and site visits in Vancouver, Chicago, and Washington, DC for the Observation Study Program on Charitable Sector Governance hosted by the **Asia Foundation** (Chicago-Kent College of Law, October 18, 2013).

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

- \* **Advisory Board Member** (since 2007).
- \* **Presenter**, "The Choice of Law Enforcer," panel on Jurisdictional Boundaries: State/Federal and State/State Relationships, at the 2013 Charities Regulation Policy Conference: The Future of State Charities Regulation and Enforcement (New York City, February 7, 2013).
- \* **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, 2011 and 2012 advisory committee member, and panelist for conferences in 2006, 2007, and 2009.

Submitted comments to the **Internal Revenue Service, Tax Exempt/Government Entities Division**, on Core Form, Part II (Governance) of the **Form 990 redesign** (September 17, 2007), available at 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:

- \* Academic Roundtable on Tax Reform (Washington, D.C., January 5-6, 2012).
- \* “Proposals Relating to Tax-Exempt Organizations” (Washington, D.C., July 22, 2004) (written comments at LEXIS, Fedtax Library, at 2004 TNT 143-92 (July 26, 2004).
- \* “The Role of the IRS and the States in Exempt-Organization Governance” (Washington, D.C., March 3, 2006) (written comments provided).

For the **National Conference of State Tax Judges Annual State and Local Taxation Conference** (sponsored by Lincoln Institute of Land Policy), I gave presentations on property-tax exemption in 2000 and 2003 in Cambridge, Mass., and in 2016 in Portland, Oregon.

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:**

As Reporter, **ALI Project on Principles of the Law of Nonprofit Organizations: Tentative Draft No. 1** (2007 and 2008), containing Chapter 3 (Governance); **Tentative Draft No. 2** (2009), containing Chapter 4 (Gifts); **Tentative Draft No. 3** (2011) and **Tentative Draft No. 4**, containing Chapter 6 (Enforcement); and **Preliminary Draft No. 6** (September 17, 2013), containing Chapter 1 (Charitable Nonprofit Organizations and Their Relationship with the State) (with assistance from consultant Marion Fremont-Smith) and Chapter 2 (Organizational Choices and Changes) (with assistance from co-Reporters Dana Brakman Reiser and Jill Horwitz).

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 2015), information available at <http://www.urban.org/taxandcharities/index.cfm> (from July 2011). See also Urban Institute affiliation, described below.

Member, Planned Giving Advisory Council, **The Carter Center**, Atlanta, Georgia (2012-2015).

Member, Board of Directors, **BBB Wise Giving Alliance** (2006-2012).

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).

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

Member, Nominations Committee (2013); Audit Advisory Committee (from 2014).

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

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**, 1997-2016. At the Tax Section's request, 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:**

Book Review: *Law's Facilitating Role in the Field of Social Enterprise: A Review of Dana Brakman Reiser and Steven A. Dean, "Social Enterprise Law: Trust, Public Benefit, and Capital Markets,"* NONPROFIT POLICY FORUM 2018, Vol. 8(4): 445-50, available at <https://www.degruyter.com/downloadpdf/j/npf.2018.8.issue-4/npf-2017-0035/npf-2017-0035.pdf>.

*Charity Research: Getting Published*, 19 [U.K.] CHARITY L. & PRACTICE REV. 37 (2016-17).

*Exile to Main Street: The I.R.S.'s Diminished Role in Overseeing Tax-Exempt Organizations* (with Marcus Owens), 91 CHI.-KENT L. REV. 859 (2016) (Symposium on Nonprofit Oversight Under Siege: An International Comparison of Regulatory Models, Evelyn Brody and Dana Brakman Reiser, co-editors).

*The 21st Century Fight Over Who Sets the Terms of the Charity Property-Tax Exemption*, 77 EXEMPT ORG. TAX REV. 259 (April 2016), available at <http://www.urban.org/research/publication/21st-century-fight-over-who-sets-terms-charity-property-tax-exemption>.

*Time for an EO-EZ Status for Small Charities?*, 147 TAX NOTES 815 (May 18, 2015).

*Simultaneous Contrasts in the U.S. Law and Regulation of Charities*, 17 CHARITY LAW & PRACTICE REVIEW 113 (2014-15) (U.K.).

*U.S. Nonprofit Law Reform: The Role of Private Organizations*, 41(4) NONPROFIT & VOLUNTARY SECTOR Q. 535-559 (Aug. 2012) (invited lead article).

*Sunshine and Shadows on Charity Governance: Public Disclosure as a Regulatory Tool*, 12 FLA. TAX REV. 183 (2012). A substantially similar version is in the proceedings of the 2011 Internal Revenue Service Research Conference, "New Perspectives on Tax Administration," pp. 175-206 (co-hosted with the Urban-Brookings Tax Policy Center), available at <http://www.irs.gov/pub/irs-soi/11rescon.pdf> (article at <http://www.irs.gov/pub/irs-soi/11resconsunshine.pdf>) (2012).

*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).

*Quoted in* AOF/Shadybrook Affordable Housing Corporation v. Yazel, 282 P.3d 775, 784 (Okla. 2012).

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).

*Quoted in* Siebach v. Brigham Young University, 361 P.3d 130, 135 (Utah App. 2015).

*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).

*Cited in* St. Joseph's Foundation v. Bashas' Inc. (In re Bashas' Inc.), 468 B.R. 381, 384 (D. Ariz. 2012).

*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*, 2006 Pa. LEXIS 2515 (Pa., Dec. 28, 2006); *and quoted in* Wilson v. Dallas (Estate of James Brown), 2013 S.C. LEXIS 240 (S. Car. 2013) (Toal, C.J., concurring) (which I blogged at: <http://blogs.kentlaw.iit.edu/faculty/2013/09/26/papas-charity-gets-a-brand-new-trustee/>).

***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 ORG. 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).

*Cited in* Doermer v. Callen, 847 F.3d 522, 532 (7th Cir. 2017).

***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); *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); *in*

Ockletree v. Franciscan Health Sys., 317 P.3d 1009, 1024 & 1025 (Wash. 2014) (Stephens, J., dissenting); *and in* Medical Staff of Avera Marshall Regional Medical Center v. Avera Marshall, 857 N.W.2d 695, 713 n.13 (Minn. 2014) (Anderson, J., dissenting)

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

#### **BOOKS, MONOGRAPHS, AND CHAPTERS:**

***Reforming Tax Policy in Relation to Not-for-Profit Organizations***, *in Research Handbook on Not-for-Profit Law* (Matthew Harding, Melbourne Law School, ed.) (Edward Elgar Publishing, 2018).

***Tax Treatment of Nonprofit Organizations: A Two-Edged Sword?*** (with Joseph Cordes), *in NONPROFITS AND GOVERNMENT: COLLABORATION AND CONFLICT* 133 (3d ed. Elizabeth Boris & C. Eugene Steuerle, editors, 2016, Roman & Littlefield). We also wrote this chapter for the 1999 and 2006 editions (Urban Institute Press).

The second edition of this chapter was 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).

*An Unrelated Business Tax for Australia?* (with Oonagh Breen & Myles McGregor-Lowndes.), in PERFORMANCE MANAGEMENT IN NONPROFIT ORGANIZATIONS: GLOBAL PERSPECTIVES 87-108 (Zahirul Hoque & Lee Parker, eds.) (ROUTLEDGE TAYLOR & FRANCIS, 2014).

**HOW PUBLIC IS PRIVATE PHILANTHROPY? SEPARATING REALITY FROM MYTH** (with John Tyler) (Philanthropy Roundtable Monograph, Washington, D.C.: 2d ed. Feb. 2012), at [http://www.philanthropyroundtable.org/file\\_uploads/How\\_Public\\_Is\\_Private\\_Philanthropy.pdf](http://www.philanthropyroundtable.org/file_uploads/How_Public_Is_Private_Philanthropy.pdf). The first edition was published in 2009. See also articles, above.

*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).

*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).

*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). For this multi-disciplinary volume, 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**

Chair for panel, “**Nonprofit Corruptions of the Political Process: Dimensions of Legal Liability**,” for the **2018 ARNOVA Annual Conference** (Austin, November 15, 2018).

Invited commenter on Marc Owens’ paper “Enforcement Issues and Standing Issues,” at “Revisiting Bob Jones University: Seeking Clarity on Fundamental Public Policy After 35 Years,” 30th Annual Conference of the **National Center on Philanthropy and the Law, New York University School of Law** (New York City, October 25-26, 2018).

Invited colloquium participant, “**Advancing the Research Agenda on Relationships between Nonprofits and Local Governments**,” organized for the **2017 ARNOVA Annual Conference** by its Section on Public Policy, Politics, and Law (November 16-18, 2017, Grand Rapids, Michigan). At the same meeting:

Presenter, “**Reforming Tax Policy in Relation to Not-for-Profit Organizations**,” on panel on “**Emerging Charity Law Reforms: From Charitable Definition and Intent to Taxation and Regulatory Policy – New Views, New Visions**” (four of the draft book chapters for forthcoming Elgar volume described above).

Invited participant, “Social Welfare Organizations: Better Alternatives to Charities?,” 29th Annual Conference of the **National Center on Philanthropy and the Law, New York**

University School of Law (New York City, Oct. 26-27, 2017).

Invited presenter, “**Recent Developments in the Tax Treatment of Nonprofit Organizations in the United States,**” at the **International Seminar on New Ways in the Regulation of Charities and Foundations**, organized by the Departamentos de Derecho administrative y de Derecho civil, Facultad de Derecho, UNED (Madrid, May 4-5, 2017).

Invited presenter, “**Charity Research: Getting Published,**” at the **Future Of Charity Law: Teaching, Scholarship And Research Symposium – Charity Law & Policy Unit, University Of Liverpool**. This symposium explored the future of the teaching of charity law and research into charity law, from both UK and international perspectives (Liverpool, UK, April 28, 2017). The symposium website is at <https://www.liverpool.ac.uk/law/research/charity-law-and-policy/symposium/>.

Presenter, *The 21st Century Fight Over Who Sets the Terms of the Charity Property Tax Exemption* at the 44th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action** (Washington, D.C., November 19, 2016).

Commentator on Roger Colinvaux, “**The Ultimate Weapon: Impact of Time and Other Factors,**” at “Wrestling with Donor Intent: Strategies for Enforcement or Relaxation,” 28th Annual Conference of the **National Center on Philanthropy and the Law, New York University School of Law** (New York City, Oct. 27-28, 2016).

Speaker at the 43rd Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action** (Chicago, November 18-21, 2015) as part of:

- \* **Colloquium: “Redefining the Common Good”** (November 21).
- \* **Mini Plenary: “The State of Nonprofit Finance and Accountability”** (in recognition of the late Woods Bowman’s contributions to ARNOVA and the field of Nonprofit and Philanthropic Studies) (November 20, 2015).
- \* **Colloquium: “Nonprofit Oversight Under Siege: An International Comparison of Regulatory Models”** (with four other presenters from the Chicago-Kent Symposium described below) (November 20, 2015).

Symposium co-organizer (with Dana Brakman Reiser) and presenter (with co-author Marcus Owens of “**Exile to Main Street: The I.R.S.’s Diminished Role in Overseeing Tax-Exempt Organizations,**” **Chicago-Kent Law Review Symposium on Nonprofit Oversight Under Siege: An International Comparison of Regulatory Models** (Chicago, November 19, 2015).

Presenter, “**Separation of Powers and Passive-Aggressive Statutory Interpretation: The Case of Property-Tax Exemption for Charities,**” at *Elasticity of the Boundaries: What Is (and Isn’t) Charitable?*, Annual Conference of the **National Center on Philanthropy and the Law, New York University School of Law** (New York City, Oct. 29-30, 2015).

Presenter, **“Federation as a Reputational Mechanism: The U.S. Law of Same-Name Nonprofit Organizations,”** for invitational workshop on Reputations and NGOs, convened by the **Oxford University Center for Corporate Reputation**, Said Business School, University of Oxford (July 15-17, 2014, Oxford, U.K.). I subsequently presented this paper at **“The Law of Charity,”** Annual Common Law Colloquium, **Faculty of Law, University of Montreal** (May 8, 2015, Montreal, Canada); and at **Workshop in Multidisciplinary Philanthropic Studies, School of Philanthropy, IUPUI** (Indianapolis, September 23, 2014).

Discussion leader (with Roger Colinvaux) for the session on “Private Foundations and Public Charities: Does the Current Division Make Sense?” at **Boston College Law School’s invitational conference on Promoting Meaningful Reform in Philanthropy** (September 19, 2014, Boston).

Presenter, **“Simultaneous Contrasts in the U.S. Law and Regulation of Charities,”** International Charity Law Symposium, **University of Liverpool Charity Law and Policy Unit, School of Law and Social Justice** (April 11, 2014, Liverpool, U.K.).

Presenter, **“State Charity Oversight: The Choice of Law Enforcer,”** at the 41st Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action** (Hartford, November 21, 2013).

Presenter, **“Change of Corporate Charitable Purpose: Who Decides and What Standard Applies?,”** at a Faculty Workshop, **Brooklyn Law School** (Brooklyn, February 21, 2013); and at the **Nonprofit Forum** (New York City, February 21, 2013).

At the 40th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action** (Indianapolis, November 16, 2012):

- \* With Joseph Cordes and Daphne Kenyon, presented **“The Nonprofit Property-Tax Exemption and PILOTs,”** as part of a panel on “Tax Policy, Fiscal Scarcity and Nonprofits.”
- \* With Marion Fremont-Smith, Putnam Barber, and Dana Brakman Reiser, engaged in a colloquy on **“Legal Principles for Changing Charitable Purposes: Who Decides?”**

Keynote speaker at the **Van Leer Third Sector Forum’s Legal Conference on “Policy, Legislation, and the Third Sector”** (**Van Leer Jerusalem Institute**, Israel, November 6, 2012). With Israel considering adopting a new law of nonprofit association, I was asked to address the American approach to nonprofit law reform. A video of my presentation is available at <http://www.youtube.com/watch?v=A4-GM7TGkFg>.

Presenter, **“U.S. Nonprofit Law Reform: The Role of Private Organizations”** (or prior title), as the Keynote speech for conference on “Defining, Taxing and Regulating Not-for-Profits in the 21st Century,” **Melbourne Law School, University of Melbourne** (Melbourne, Australia, July 19-20, 2012); and 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” (Toronto, Nov. 18, 2011).

Presenter, “**Sunshine and Shadows on Charity Governance: Public Disclosure as a Regulatory Tool**” (or under prior title) at the **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); the **University of Illinois & Chicago-Kent College of Law Faculty Forum** (Chicago, Nov. 12, 2010); and at 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](http://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 U.S. nonprofit law.

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); and 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); and the **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); and 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).

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); and 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).

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); and 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); and 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); and 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); and at 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); and 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); and **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); and at 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); and the 29th Annual Conference of the **Association for Research on Nonprofit Organizations and Voluntary Action**, on panel of draft chapters from *THE STATE OF AMERICA’S NONPROFIT SECTOR* (New Orleans, November 18, 2000).

Presenter, *The Legal Framework for Nonprofit Organizations*, at a Faculty Workshop, **Hofstra University School of Law** (Hempstead, Long Island, NY, April 11, 2002); a 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 a panel of draft chapters from the second edition of *THE NONPROFIT SECTOR: A RESEARCH HANDBOOK* (New Orleans, November 18, 2000); and the 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); and 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); and 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 a Faculty Workshop, **University of Iowa College School of Law** (October 10, 1997); and a 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); and **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, contributor, and advisory board member (see above) 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 (since July 2011) from **The Bill and Melinda Gates Foundation** (1998-2018). See <http://www.urban.org/taxandcharities/index.cfm>. **Co-author** (with Mayra Marquez and

Katherine Toran), *Brief on The Charitable Property-Tax Exemption and PILOTs* (Urban Institute, Aug. 2012), available at <http://www.urban.org/UploadedPDF/412640-The-Charitable-Property-Tax-Exemption-and-PILOTs.pdf>.

## 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** (1999-2016).

## 3. PROPERTY-TAX EXEMPTION BOOK: See “Publications,” above.

### SELECTED PRESENTATIONS TO PRACTITIONERS *Recent presentations include –*

Panelist, “**Tax Reform 2017 – Issues for Associations**,” at the **ASAE Chicago Law Association Law Symposium** (Chicago, June 2, 2017).

Presenter, *The 21st Century Fight Over Who Sets the Terms of the Charity Property Tax Exemption* at:

- \* **International Association of Assessing Officers’ 37th Annual Legal Seminar** (Chicago, December 9, 2016).
- \* **Illinois State Bar Association State and Local Tax CLE program, “Illinois’ Not for Profit Property Tax Issues, Part 2”** (Chicago, November 16, 2016).
- \* Panel on “Property Tax Exemptions” at the **36th Annual Meeting of the National Conference of State Tax Judges** (Organized by the Lincoln Institute of Land Policy) (Portland, Oregon, September 9, 2016).
- \* Speaker, “Property Tax Exemption for Nonprofit Organizations: The State of the States,” at **Seton Hall Law School Conference, Taxing Nonprofits: Is It Inevitable?** (Newark, N.J., April 15, 2016).

Panelist, “State and Local Policy Impacting the Work of Nonprofits and Philanthropy,” Forum of **Regional Associations of Grantmakers and the National Council of Nonprofits, Joint Policy Institute** (Chicago, Aug. 29, 2016).

Presenter, “**Can the IRS Regulate Charities Engaged in Advocacy and Politics after the 501(c)(4) Controversy?**,” to the **Boston Bar Association’s Sections on Taxation and on Exemption Organizations** (September 18, 2014); and the **Chicago Bar Association Federal Tax Committee** (April 22, 2014).

Panelist (with Lawrence Katzenstein and Jeffrey Pennell), “**Should We Have a Rule Against Perpetuities or Charitable Foundations That Can Last Forever?**,” **Carter Center Planned Giving Advisory Council** (May 9, 2014, Atlanta).

## **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, then 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**.