

Charity and Government: Tax Reform and Beyond

*Tax Policy and Charities Project
A project of the Center on Nonprofits and Philanthropy and
the Urban-Brookings Tax Policy Center*

**Monday April 15, 2013
9:30 a.m. to 1:30 p.m.**

S P E A K E R B I O S

Elizabeth T. Boris became the founding director of the Center on Nonprofits and Philanthropy at the Urban Institute in Washington, D.C. September 1996. The Center conducts research on the role and impact of nonprofit organizations and the policy issues that affect them. The Center also hosts the National Center for Charitable Statistics, which builds and maintains the nation's largest research database on nonprofit organizations.

From 1991 to 1996, Dr. Boris was founding director of the Aspen Institute's Nonprofit Sector Research Fund, the first grant making program devoted to supporting research on the nonprofit sector and philanthropy. Prior to her tenure at the Aspen Institute, Dr. Boris was Vice President for Research at the Council on Foundations. She holds a Ph.D. and MA in political science from Rutgers University and a BA from Douglass College, Rutgers University, with honors and Phi Beta Kappa. She was elected to the Douglass College Honorary Society in 2004.

The author of many research publications on nonprofits and philanthropy, she edited *Nonprofits and Government: Collaboration and Conflict*, with C. Eugene Steuerle, and is an author of *Working in Foundations: Career Patterns of Women and Men*, with Teresa Odendahl and Arlene Kaplan Daniels. In 2006 she received the Distinguished Achievement and Leadership Award from the Association for Research on Nonprofits and Voluntary Action. She was named a member of *NPT Power & Influence Top 50* nonprofit leaders nine times.

Arthur C. Brooks has been the president of AEI since January 1, 2009, a non-partisan public policy think tank in Washington, D.C. committed to expanding liberty, increasing individual opportunity, and strengthening free enterprise. Previously, he was the Louis A. Bantle Professor of Business and Government Policy at Syracuse University. He is the author of 10 books and hundreds of articles on topics ranging from the economics of the arts to military operations research. His most recent book is the New York Times bestseller *The Road to Freedom: How to Win the Fight for Free Enterprise* (Basic Books, 2012). Other books include *The Battle* (Basic Books, May 2010), *Gross National Happiness* (Basic Books, 2008), *Social Entrepreneurship* (Prentice-Hall, 2008) and *Who Really Cares* (Basic Books, 2006). Before pursuing his work in public policy, Brooks spent 12 years as a professional French hornist with the City Orchestra of Barcelona and other ensembles. He is a native of Seattle and currently lives in Bethesda, Maryland, with his wife Ester and their three children.

Joanne Florino is the Senior Vice President for Public Policy at The Philanthropy Roundtable. Florino has worked in philanthropy for nearly 30 years. Most recently, she was Executive Director of the Triad Foundation in Ithaca, NY from April 2003 through March 2013. Florino was also a program associate at Atlantic Philanthropies and executive director of the Park Foundation. She has served as a strategy committee member for the Alliance for Charitable Reform since 2007; as chair of the Public Policy Committee of Grantmakers Forum of New York; as a member of the Ethics and Practices Committee of the Council on Foundations; and as a trustee of Tompkins-Cortland Community College. She currently serves as a board member of The Philanthropic Collaborative and the New York Council of Nonprofits. Florino graduated from Georgetown University and completed a master's degree in American History at Cornell University.

Marion R. Fremont-Smith is a Senior Research Fellow at the Hauser Center for Nonprofit Organizations at Harvard University. She has been associated with the Center since 1998, where she directs research on governance and accountability of nonprofit organizations. She also was a Lecturer in Law at Harvard Law School between 2008 and 2011 where she taught The Law of Nonprofit Organizations. Finally, she was co-director with Elizabeth Boris of the Emerging Issues in Philanthropy Series. She is the author of *Governing Nonprofit Organizations: Federal and State Law and Regulation*, published by Belknap Press of Harvard University Press in 1994 and has written other books and numerous papers on government regulation of nonprofit organizations, including a chapter in *Nonprofits & Government*, published by the Urban Institute Press in 2006.

Fremont-Smith's interest in nonprofit organizations began in the 1960s, when she served as assistant attorney general and director of the Division of Public Charities in Massachusetts. In 1964 she joined the Boston law firm of Choate, Hall and Stewart, where she specialized in tax and nonprofit law. She was elected partner in 1971 and retired in 1998. Mrs. Fremont-Smith received a BA from Wellesley College in 1948 and a JD from Boston University School of Law in 1951.

William A. Galston holds the Ezra Zilkha Chair in the Brookings Institution's Governance Studies Program, where he serves as a Senior Fellow. He is also College Park Professor at the University of Maryland. Prior to January 2006 he was Saul Stern Professor at the School of Public Policy, University of Maryland, director of the Institute for Philosophy and Public Policy, and founding director of the Center for Information and Research on Civic Learning and Engagement (CIRCLE). From 1993 until 1995 Galston served as Deputy Assistant to President Clinton for Domestic Policy.

Galston is the author of eight books and more than 100 articles in the fields of political theory, public policy, and American politics. His most recent books are *Liberal Pluralism* (Cambridge, 2002), *The Practice of Liberal Pluralism* (Cambridge, 2004), and *Public Matters* (Rowman & Littlefield, 2005). A winner of the American Political Science Association's Hubert H. Humphrey Award, he was elected a Fellow of the American Academy of Arts and Sciences in 2004.

Bradford H. Gray, Ph.D., is a Senior Fellow at the Urban Institute and editor of *The Milbank Quarterly*, an interdisciplinary journal of health policy and population health. He was previously director of the Division of Health and Science Policy at the New York Academy of Medicine. From 1989 to 1996, he was director of the Program on Nonprofit Organizations (PONPO) at Yale University, where he also directed the Institution for Social and Policy Studies and taught in the Department of Epidemiology and Public Health. He has written about for-profit and nonprofit health care for more than 20 years. At the Institute of Medicine of the National Academy of Sciences, he edited *The New Health Care for Profit* (1983) and directed the IOM study, *For-Profit Enterprise in Health Care* (1986). He is author or co-author of more than 25 articles about nonprofit and for-profit health care, as well as *The Profit Motive and Patient Care: The Changing Accountability of Doctors and*

Hospitals (Harvard, 1991). Recent publications include studies of Maryland's hospital community benefit reporting system and of complexities for multi-hospital systems in meeting the Internal Revenue Service's community benefit reporting requirements. He holds a Ph.D. in Sociology from Yale University. He is a fellow of The Hastings Center and AcademyHealth, the professional association for health services research. He is an elected member of the Institute of Medicine of the National Academy of Sciences.

Daniel Halperin is the Stanley S. Surrey professor at the Harvard Law School, and the Martin D. Ginsburg Visiting Professor of Taxation at Georgetown law. He has been a law professor for nearly 40 years.

Halperin began his career in private practice in New York City and twice served in the Office of Tax Policy at the U.S. Treasury Department (from 1967 through 1970 and from 1977 through 1980). He was Deputy Assistant Secretary from 1978-80. Halperin is an Affiliated Scholar with the Urban Institute, a member of the advisory board for the Urban Institutes project on Tax Policy and Charities and Vice Chairman of the Board of the Pension Rights Center. He has authored numerous law review articles specializing in the areas of qualified pension plans and retirement savings, nonprofit organizations and the timing of income and deductions under the Internal Revenue Code.

Adam Parachin is an Associate Professor at the Faculty of Law at the University of Western Ontario. He researches and teaches in the areas of charity, trust and tax law. He is involved in the process of reforming charitable donation incentives in law in Canada. He currently holds a research grant to study the tax and trust law treatment of charitable donations. In addition, he recently appeared as an expert witness before the House of Commons Standing Committee on Finance as part of its study of donations law. The Committee endorsed some of his recommendations in its final report to the House of Commons. His work in the field was also recently recognized with a distinguished writing award from the Canadian Tax Foundation.

Pat Read helps nonprofits and foundations develop and implement effective policy advocacy strategies, maximize fundraising and earned income revenues, and strengthen board governance. She has over 30 years of experience in nonprofit management, governance, and policy advocacy. Pat served as the senior vice president for public policy at Independent Sector, where she was instrumental in efforts to give nonprofit employers access to health care benefits provided to their for-profit counterparts. Her leadership led to constructive changes in the annual information returns filed by tax-exempt organizations. As the project director for Independent Sector's Panel on the Nonprofit Sector, Pat worked with a broad coalition of foundation and nonprofit leaders to develop the *Principles for Good Governance and Ethical Practice* now used by thousands of nonprofits and foundations.

Previously, Pat served as the executive director of the Colorado Nonprofit Association and vice president for program services at The Foundation Center. She has served as a member and officer of numerous nonprofit boards of directors. She is currently a fellow with the Center for Nonprofit Management, Philanthropy, and Policy at George Mason University and serves on the Panel of Nonprofit Sector Representatives for the [Commission on Accountability and Policy for Religious Organizations](#).

Alexander Reid is of counsel in Morgan Lewis's Tax Practice where he advises tax-exempt organizations of all varieties, including charities, foundations, colleges and universities, museums, and other nonprofit organizations. He assists clients in structuring philanthropic enterprises and collaborations with commercial entities to accomplish charitable objectives. He represents taxpayers under audit and helps organizations improve governance and enhance tax compliance. Mr. Reid also counsels taxpayers seeking administrative guidance from the Internal Revenue Service and Treasury Department as well as on legislative matters with the U.S. Congress.

Prior to joining Morgan Lewis, Mr. Reid served as legislation counsel for the Joint Committee on Taxation, where he advised members of Congress and staff regarding tax policy and drafted legislation, hearing publications, and technical explanations of tax legislation. He has also served at the U.S. Department of the Treasury, Office of Tax Policy, as a tax policy fellow.

Mr. Reid is chair of the Tax-Exempt Organizations Committee of the District of Columbia Bar and is vice chair of the D.C. Bar Tax Section Steering Committee.

Mr. Reid earned his B.A. from Yale University and his J.D. and LL.M. from New York University School of Law where he served editor-in-chief of the *New York University Law Review*. Mr. Reid is admitted to practice in the District of Columbia, New York, and Massachusetts.

C. Eugene Steuerle serves in the Richard B. Fisher Chair at the Urban Institute. Among his previous positions, he has served Deputy Assistant Secretary of the Treasury for Tax Analysis, President of the National Tax Association, chair of the 1999 Technical Panel advising Social Security on its methods and assumptions, and Vice-President of the Peter G. Peterson Foundation. From 1984 to 1986, he worked as the original organizer and economic coordinator of the Treasury Department's tax reform effort leading to the Tax Reform Act of 1986. Former top Treasury and White House officials wrote that 1986 tax reform "would not have moved forward without [his] early leadership," and "few people have had greater impact on major changes in the tax law and the principal improvements in tax compliance and administration."

Steuerle is a co-founder of the Urban-Brookings Tax Policy Center, the Urban Institute Center on Nonprofits and Philanthropy, and ACT for Alexandria, a community foundation. He has worked with and supported families affected by terrorism to expand their outreach efforts, as through the Peter C. Alderman foundation or the Safer World Fund with Global Giving. Among many books are *Contemporary U.S. Tax Policy* (2nd edition), *Nonprofits and Government* (with Elizabeth Boris), and *Nonprofits and Business* (with Joseph Cordes). Steuerle recently served as an advisor to President Obama's National Commission on Fiscal Responsibility and Reform (the Simpson-Bowles Commission) and a member of the Peterson-Pew Commission on Budget Reform. To subscribe to his regular column and other blog posts, visit <http://blog.governmentwedeserve.org/>.

Eugene R. Tempel, Founding Dean of the Indiana University Lilly Family School of Philanthropy and President Emeritus of the Indiana University Foundation, is a nationally recognized expert in the study and practice of philanthropy and nonprofit management.

His career includes more than two decades in higher education administration, fundraising, and teaching. For 11 of those years, he directed The Center on Philanthropy at Indiana University, a leading national resource for nonprofit education, research, training, and public service programs. He is a member of several boards, past chair of the Indiana Commission on Community Service and Volunteerism, the first elected president of the Nonprofit Academic Centers Council, and a member of

Independent Sector's Expert Advisory Panel that created national guidelines for nonprofit governance and ethical behavior.

He is the author and co-author of several works in the field and has won numerous awards. He earned his bachelor's degree from St. Benedict College, and his M.A. and Ed.D. from Indiana University. He also holds the Certified Fund Raising Executive (CFRE) professional designation.

Joseph J. Thorndike is director of the Tax History Project at Tax Analysts, a fellow of the George W. Bush Institute, and a Visiting Scholar in History at the University of Virginia. He also teaches tax policy at the Northwestern University School of Law. Dr. Thorndike is a regular columnist for *Tax Notes* magazine and has also written for the *New York Times*, the *Washington Post*, the *Wall Street Journal*, *Barron's*, *Bloomberg*, Time.com, the *Huffington Post*, and various academic journals. Dr. Thorndike is a frequent radio and television guest, appearing on shows for National Public Radio, Fox Business, CBS News, and other broadcasters.

Dr. Thorndike's research explores the political economy of American taxation, with a special focus on the 20th century. He is the author (with Steven A. Bank and Kirk J. Stark) of *War and Taxes* and the editor (with Dennis J. Ventry, Jr.) of *Tax Justice: The Ongoing Debate*. His new book, *Their Fair Share: Taxing the Rich in the Age of FDR*, was just published by the Urban Institute Press. His current book project is *1500 Pennsylvania: the U.S. Treasury and the Men Who Made It*.

Dr. Thorndike holds a Ph.D. and M.A. from the University of Virginia, and a B.A. from Williams College.

John Tyler is General Counsel and Secretary for the Ewing Marion Kauffman Foundation, which fosters economic independence by advancing education and entrepreneurship. He regularly operates at the intersection of implementation, strategy, policy, theory and practicality. John frequently speaks and publishes on topics such as nonprofit governance, the role of philanthropy in society, transparency in philanthropy, why philanthropic assets are not public money, intellectual property, social enterprise and hybrid forms, U.S. policy regarding highly skilled immigration, and advancing university innovation. Among the nonprofit organizations on which John currently serves as a director and/or officer are The Philanthropy Roundtable and The Philanthropic Collaborative. He also serves on Independent Sector's public policy committee and was a member of NYU School of Law's National Center for Philanthropy and the Law.