

The Charitable Deduction: A View from the Other Side of the Cliff

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

**Thursday, February 28, 2013
12:00 p.m. to 2:30 p.m.**

S P E A K E R B I O S

Diana Aviv is president and CEO of Independent Sector, the national leadership network for America's nonprofits, foundations, and corporate giving programs. Through its members and their tens of thousands of affiliated organizations across the US and around the globe, Independent Sector advances the common good by leading, strengthening, and mobilizing the charitable community.

Diana came to Independent Sector in 2003 after spending nine years with Jewish Federations of North America as their vice president for public policy and director of its Washington Action Office. Diana focused on federal legislation and regulations, particularly policies affecting health and human service organizations.

In December 2010, President Obama appointed Diana to the White House Council for Community Solutions. She also serves on the board of governors of the Partnership for Public Service and on the board of directors for the Southern Africa Legal Services Foundation. She is a member of the advisory boards of the Comptroller General's at the Government Accountability Office, the Peter G. Peterson Foundation, the International Center for Not-for-Profit Law, and the Centers on the Public Service of George Mason University among others.

Diana previously has served on numerous boards and advisory committees including the Smithsonian Institution's Board of Regents' Committee on Governance, GuideStar, the National Council on Aging, and the National Center on Philanthropy and the Law. A native of South Africa, Diana graduated from the University of Witwatersrand in Johannesburg and received a master's degree at Columbia University.

Jon Bakija is a Professor of Economics at Williams College in Williamstown, Massachusetts, where he has taught since 1999. He has also worked at the Urban Institute (1990-1993), the Brookings Institution (2002-2003), the Congressional Budget Office (2003-2004), as a

technical staff member of the President's Advisory Panel on Federal Tax Reform (2005), and as a Visiting Associate Professor at Cornell Law School (2007-2008). Professor Bakija is co-author with Joel Slemrod of *Taxing Ourselves: A Citizen's Guide to the Debate over Taxes*, the 4th edition of which was published by MIT Press in 2008, and he also co-authored the book *Retooling Social Security for the 21st Century* with Eugene Steuerle in 1994. His recent empirical research has investigated the effect of tax policy on charitable giving, the causes of rising income inequality in the U.S., and the effects of state taxes on the migration decisions of the wealthy. He received a B.A. in government in 1990 from Wesleyan University, and a Ph.D. in economics from the University of Michigan in 2000.

Elizabeth T. Boris became the founding director of the Center on Nonprofits and Philanthropy at the Urban Institute in Washington, D.C in September of 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 database on nonprofit organizations.

From 1991 to 1996, Dr. Boris was founding director of the Aspen Institute's Nonprofit Sector Research Fund, the first grantmaking 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, where she developed the research program and directed it for twelve years. She holds a Ph.D. in political science from Rutgers University.

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. Dr. Boris is actively involved as an advisor and board member for a variety of organizations in the nonprofit sector. In 2006 she received the Distinguished Achievement and Leadership Award from The Association for Research on Nonprofits and Voluntary Action. She was recently celebrated by *The NonProfit Times* as a Class of 2009 member of *The NPT Power & Influence Top 50*—the fifth such award.

Rick Cohen joined *Nonprofit Quarterly* as NPQ's national correspondent in 2006 after almost 8 years as the executive director of the National Committee for Responsive Philanthropy (NCRP). Prior he had been vice president of the Local Initiatives Support Corporation (LISC) in charge of strategic planning. Rick has also worked in the public sector as Director of Jersey City's Department of Housing and Economic Development and served as a consultant to numerous government agencies and nonprofits.

Rick has authored or co-authored three books and numerous articles and op-eds for professional journals and newspapers, testified at Congressional committees and roundtables, and appeared on radio and television including the CBS Evening News, the ABC Evening News, the British Broadcasting Company, Fox News (including "the O'Reilly Factor"), CNN's American Morning, the Public Broadcasting System ("Religion and Ethics"), National Public Radio ("All Things Considered", "Morning Edition", and "Marketplace"), and

others. In 2002, 2003, 2004, 2005, and 2006, Rick was named to the NPT Power & Influence Top 50 list by *The Nonprofit Times*.

In addition to Rick's regular columns in *Nonprofit Quarterly* magazine, the *NPQ Newswire*, and NPQ's *Cohen Report* (<http://www.nonprofitquarterly.org>), he also writes investigative pieces for the *Blue Avocado* (<http://www.blueavocado.org/>). In 2010, Rick won the gold National Azbee "news analysis/investigative" award of the American Society of Business Publication Editors for his *Youth Today* article on the Promise Neighborhoods program and minOnline's Editorial and Design Award for Freelance Editorial and Design for his *Blue Avocado* series on the demise of the Vanguard Public Foundation.

Joseph J. Cordes received his Ph.D. in Economics from the University of Wisconsin, Madison in 1977. He has been on the faculty of The George Washington University since 1975. He was a Brookings Economic Policy Fellow in the Office of the Assistant Secretary for Tax Policy, US Treasury Department in 1980-81. From 1989-1991 he was Deputy Assistant Director for Tax Analysis at the Congressional Budget Office. Professor Cordes currently directs the University's Ph.D. Program in Public Policy, and is an Affiliate Scholar at the Urban Institute. Professor Cordes is a member of the National Tax Association, and the American Economic Association.

Dr. Cordes is co-editor of the *Encyclopedia of Taxation and Tax Policy* (Urban Institute Press). He has published articles on tax policy, government regulation, and government spending in *Economic Inquiry*, *Journal of Economic Perspectives*, *Journal of Public Economics*, *Journal of Finance*, *Journal of Law and Economics*, *National Tax Journal*, *Public Finance*, *Research Policy*, *Eastern Economic Journal*, *Journal of Policy Analysis and Management*, *Journal of Urban Economics*, *Space Policy*, and the *American Economic Review*. He has been a contributor to *The Economics of Technological Change on Employment and Growth* (Ballinger), *State Taxation of Business* (Praeger), *Labor Market Adjustments in the Pacific Basin* (Kluwer-Nijhof), *Cooperative Research and Development: The Industry-University-Government Relationship* (Kluwer-Nijhof), and *Readings in Public Policy* (Basil Blackwell).

Tim Delaney has channeled his diverse leadership experiences in law, government, and nonprofits to serve as President & CEO of the National Council of Nonprofits, a trusted resource and advocate for America's charitable nonprofits, since 2008.

After graduating from Yale and earning joint degrees in law and public affairs from the University of Texas, Tim became a partner at a large law firm where he helped prosecute the impeachment of a Governor and led the firm's government relations practice. Later, as Arizona's Solicitor General and then Chief Deputy Attorney General, Tim led his state to win several cases in the U.S. Supreme Court. In 2001, he founded the Center for Leadership, Ethics & Public Service, championing ethical leadership and advancing civic engagement. Now as head of the Council of Nonprofits—which serves as the hub of the nation's largest network of charitable nonprofits—Tim helps nonprofits identify emerging trends, engage in critical policy issues, share proven practices across state borders, and achieve greater impact in local communities across the country.

Numerous organizations have formally recognized Tim's community and professional contributions, including the National Association of Attorneys General (Marvin Award for leadership and service, and co-recipient of the Best Brief Award for legal writing in the U.S. Supreme Court), National Association of Community Leadership (Distinguished Leadership Award), LBJ School of Public Affairs (alumnus of the year), Arizona State University (School of Public Affairs' Faculty Associate Award and the Nonprofit Management Institute's Outstanding Faculty Member Award), and the *NonProfit Times* (Power & Influence Top 50 nonprofit leaders).

Brian Flahaven is director of legislative, foundation and recognition programs for the Council for Advancement and Support of Education (CASE), the professional association for advancement professionals at all levels who work in alumni relations, communications, and development. CASE's membership includes 3,600 colleges, universities and independent elementary and secondary schools in 76 countries around the world. Brian directs CASE's government relations activities and tracks federal and state legislative and regulatory issues of concern to CASE members. He also oversees CASE's public college and university foundation and awards programs.

Prior to joining CASE, Brian was the manager of government relations and public policy at the Council on Foundations. Brian also served as the first Public Policy and Philanthropy Fellow at the Council of Michigan Foundations and worked for former Illinois Lieutenant Governor Corinne Wood.

Brian was recently re-elected as Advisory Neighborhood Commissioner for his southeastern Capitol Hill neighborhood in Washington DC. He currently chairs Advisory Neighborhood Commission 6B.

Jane Gravelle is a senior specialist in economic policy in the Government and Finance Division at the Congressional Research Service. She specializes in the economics of taxation, particularly the effects of tax policies on economic growth and resource allocation. Her recent papers have addressed fiscal stimulus, tax rebates, consumption taxes, dynamic revenue estimating, investment subsidies, capital gains taxes, individual retirement accounts, estate and gift taxes, charitable contributions, and corporate taxation.

In addition to her work at CRS, she is the author of numerous articles in books and professional journals. She is also the editor of a biennial congressional compendium on tax expenditures.

She received a BA and an MA in political science from the University of Georgia, and a PhD in economics from The George Washington University.

Joseph Rosenberg is a research associate at the Urban-Brookings Tax Policy Center. His research focuses primarily on issues of federal taxation, including business and corporate taxation, broad-base consumption taxes, tax reform, and tax incentives for charitable giving. He also develops and maintains the TPC's microsimulation model of the federal tax system. Prior to joining the Tax Policy Center, he was a Ph.D. candidate in economics at the

University of California at Berkeley. He has also worked at the Board of Governors of the Federal Reserve System in Washington, DC.

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.governmentweddeserve.org/>.