

Emerging Issues in Philanthropy Seminar

*Urban Institute's Center on Nonprofits and Philanthropy,
Regulation of Nonprofits and Philanthropy Project*

Data Collection, Sharing, and Transparency in the Tax-Exempt Sector: At the Intersection of Regulators, Technology, and Sector Stakeholders

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BIOGRAPHICAL BRIEFS

Putnam Barber is a senior adviser at the Nancy Bell Evans Center on Nonprofits and Philanthropy at the University of Washington and a project associate at the Urban Institute. He is the book review editor of the *Nonprofit and Voluntary Sector Quarterly* and the author of *Nonprofits in Washington*, an annual report on the scope and character of nonprofit organizations in Washington State. He has published several published articles on the history and operations of state regulation of charitable solicitations. He is an adviser to the American Law Institute's project to develop a restatement of the Law of Charitable Nonprofit Organizations. He taught graduate courses about nonprofit organizations at both Seattle University and the University of Washington and was a senior adviser to Idealist.org. He has also been a board member of many organizations and is a past chair of the board of trustees of the Municipal League of King County.

Mary Beckman is chief of the Health Care and Fair Competition Bureau, which has divisions of health care, antitrust, Medicaid fraud, false claims, nonprofit organizations, and public charities. She joined the attorney general's office as chief of the nonprofit organizations and public charities division, which protects the public's interest in the 23,000 public charities that operate in Massachusetts and enforces fiduciary duties of charitable trustees. Beckman is secretary for the National Association of State Charities Officials. Previously, she was the chief compliance officer at Boston Children's Hospital, working with all levels of operations and the board of trustees on legal and regulatory compliance, sound internal controls, and good governance practices. She was also assistant secretary for health policy for Governor Cellucci and Acting Governor Swift, and she was deputy legal counsel for Governors Cellucci and Weld. Before public service, Beckman was an associate in health law practice at Ropes & Gray. Beckman is a graduate of Dartmouth College and Yale Law School.

Lucy Bernholz is a senior researcher at the Center on Philanthropy and Civil Society at Stanford University, where she co-leads the Digital Civil Society Lab. She writes extensively on philanthropy, technology, information, and policy on her award-winning blog, *Philanthropy 2173*. This work led the *Huffington Post* to hail her a "game changer." She has been a visiting scholar at the David and Lucile Packard Foundation and was a fellow at the Rockefeller Foundation's Bellagio Center, the Hybrid Reality Institute, and the New America Foundation. Bernholz is a frequent conference speaker and an oft-quoted media source for NPR, the *New York Times*, *Wall Street Journal*, and *Economic Times of India*. She is the author of numerous articles and books, including the Blueprint series of annual industry forecasts on philanthropy and the social economy, *Disrupting Philanthropy*, and *Creating Philanthropic Capital Markets: The Deliberate Evolution*. She has a BA from Yale University and an MA and PhD from Stanford University.

Elizabeth T. Boris is the founding director of the Center on Nonprofits and Philanthropy at the Urban Institute and the Waldemar A. Nielsen chair in philanthropy at the McCourt School of Public Policy at Georgetown University, where she is a visiting professor of practice. From 1991 to 1996, Boris was founding director of the Aspen Institute's Nonprofit Sector Research Fund, the first grantmaking program devoted to research on the nonprofit sector and philanthropy. Before her tenure at the Aspen Institute, Boris was vice president for research at the Council on Foundations, where she developed the research program and directed it for 12 years. 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). Boris is an adviser and board member for several organizations in the nonprofit sector. She was elected to the Douglass College Honorary Society in 2004 and received the Distinguished Achievement and Leadership Award from the Association for Research on Nonprofits and Voluntary Action in 2006. She was named a member of the *NonProfit Times's* Power & Influence Top 50 nine times. She graduated Phi Beta Kappa with honors from Douglass College and holds an MA and PhD from Rutgers University.

Sarah Cohen leads a team of data journalists at the *New York Times* who specialize in investigative reporting and enterprise stories. She has also worked as a reporter, writer, and editor for the *Washington Post* and for newspapers in Florida. She teaches in the Stabile investigative reporting program at Columbia University and is president of Investigative Reporters and Editors, a 5,000-member professional education association for journalists.

Tim Delaney leads the National Council of Nonprofits, a trusted resource and advocate for nonprofits that provides practical operational information, identifies emerging trends, designs solutions, and exchanges proven practices to achieve greater impact in local communities. He is a former partner at a large law firm, state solicitor general, chief deputy attorney general, and president of the Center for Leadership, Ethics, and Public Service. A sought-after speaker, Delaney has made more than 250 presentations around the world. He has also been interviewed by ABC, the *Chronicle of Philanthropy*, NPR, the *New York Times*, *Nonprofit Quarterly*, the *San Francisco Chronicle*, *USA Today*, and the *Wall Street Journal*. Numerous organizations have formally recognized his community and professional contributions, including the *NonProfit Times*, which named him to its Power & Influence Top 50 four times. He earned his undergraduate degree from Yale University and joint degrees in law and public affairs from the University of Texas.

Karen Gano is an assistant attorney general in the Special Litigation Unit of Connecticut Attorney General George Jepsen's office. She has handled charity and land conservation matters for the attorney general for the past 10 years. Before that, Gano worked in the nonprofit sector and with the Connecticut law firm Carmody & Torrance LLP. She serves on the executive committee for the estates and probate section of the Connecticut Bar Association and on the board of the National Association of State Charities Officials. She was founding president of the Multistate Registration and Filing Portal Inc., a nonprofit corporation that creates a multistate, unified electronic charities registration system. She serves on the advisory board for the National Center for Philanthropy and the Law and on the State of Connecticut's Probate Rules Advisory Committee. Gano is a graduate of Smith College and University of Connecticut School of Law.

Chris Gates is the president of the Sunlight Foundation, a national nonprofit organization based in Washington, DC, that uses data, technology, and journalism to promote transparency and accountability in the government. Gates is a thought leader in democratic theory, practice, and political and civic engagement. For the past three decades, he has been a leading voice for strengthening democratic processes and structures and developing new approaches to both engagement and decision making. Gates also speaks and teaches around the country on civic engagement and democratic theory, history, and practice. Gates previously was the executive director of philanthropy for Active Civic Engagement and

president of the National Civic League. Gates is an elected fellow of the National Academy of Public Administration and serves on the board of Public Agenda. Gates also cofounded the Intermountain West Funders Network and serves sits on the board of advisors of the National Conference on Citizenship. Gates received an honors degree in economics from the University of Colorado and a master's degree in public administration from the John F. Kennedy School of Government at Harvard University. He also studied political economics at the University of East Anglia in Norwich, England. He was also awarded an honorary doctorate by Elizabethtown College.

Jacob Harold is the president and CEO of GuideStar, the world's largest source of information about nonprofits. He was named to the *NonProfit Times's* Power & Influence Top 50 in 2014 and 2015 and is a member of the Council on Foreign Relations. Harold came to GuideStar from the Hewlett Foundation, where he led grantmaking for the philanthropy program. From 2006 to 2012, he oversaw \$30 million in grants, which aimed to build a 21st century infrastructure for smart giving. Before that, he was a consultant to nonprofits and foundations at the Bridgespan Group and as a climate change campaigner and strategist with the Packard Foundation, Rainforest Action Network, and Greenpeace USA. Harold has written extensively on climate change and philanthropic strategy. His essays have been used as course materials at Stanford University, Duke University, the Wharton School of the University of Pennsylvania, Harvard University, Oxford University, and Tsinghua University. He earned an AB summa cum laude from Duke University and an MBA from Stanford University. Harold has further training from Green Corps, Bain, and the Chinese Academy of Sciences.

Hudson Hollister is the founder and executive director of the Data Transparency Coalition. Before that, he was counsel to the Committee on Oversight and Government Reform of the US House of Representatives and as an attorney fellow in the Office of Interactive Disclosure at the Securities and Exchange Commission. Before his government service, he was a securities litigator in the Chicago office of Latham & Watkins LLP.

Clay Johnson cofounded Blue State Digital, the firm that managed Barack Obama's online presidential campaign in 2008. After leaving Blue State, Johnson was the director of Sunlight Labs at the Sunlight Foundation, where he and 2,000 developers and designers built open-source tools to give people greater access to government data. He was awarded the Google/O'Reilly Open Source Organizer of the Year in 2009, was one of *Federal Computing Week's* Fed 100 in 2010, and won the CampaignTech Innovator award in 2011. He has appeared in many media outlets, including NPR, the *New York Times*, the *Economist*, and *USA Today*.

Hugh R. Jones is a supervising deputy attorney in the tax and charities division of the Hawaii attorney general's office. Jones's division oversees more than 4,500 public charities, charitable trusts, and private foundations in Hawaii and other professional solicitors and fundraising counsel; it also enforces Hawaii's charitable solicitation law. Jones has drafted and successfully enacted six significant legislative initiatives to adopt or amend the state's nonprofit corporation and charitable solicitation laws to strengthen the state's oversight of charitable organizations and charitable solicitation. Under Jones's direction, the attorney general has mandated a registration and financial reporting system for charities and their professional fundraisers. Jones is the past president of the Hawaii State Bar Association and the National Association of State Charity Officials. He is a frequent speaker and faculty member at conferences and seminars devoted to nonprofit governance and regulatory matters. He is a visiting professor of law at the William S. Richardson School of Law. Jones is president and director of the Multistate Registration and Filing Portal Inc. and a trustee of the Kalama Community Trust in Kailua, Hawaii. Jones graduated from the University of Wisconsin Law School.

Karin Kunstler Goldman is the deputy bureau chief in the New York State Attorney General's Charities Bureau. From 2001 to 2002, she was president of the National Association of State Charity Officials. From 2003 to 2007, she served on the advisory board of New York University's National Center on Philanthropy and the Law, and from 2008 to 2011, she was a member of the Internal Revenue Service's Advisory Committee on Tax-Exempt and Government Entities. Before joining the attorney general's office, Goldman was a Reginald Heber Smith fellow and a staff attorney at South Brooklyn Legal Services Corporation. As an Eisenhower Exchange fellow in Hungary, she worked with nonprofit organizations, government officials, and legislative drafters in developing laws and regulations affecting Hungary's nonprofit sector. She has consulted with government officials and legislative drafters in Ukraine and China on developing statutory regulation of charitable organizations. She has a BA from Connecticut College, an MA from Columbia University, and a JD from Rutgers University Law School.

Cindy M. Lott is executive director and senior counsel to the National State Attorneys General Program at Columbia Law School. She is also a senior fellow at the Center on Nonprofits and Philanthropy at the Urban Institute. Lott is a frequent speaker at national conferences on philanthropic and nonprofit state regulation, compliance, management, and governance. She was selected as one of six members of the Internal Revenue Service Advisory Committee on Tax-Exempt and Government Entities and will serve from 2015 to 2018. In 2015, Lott joined the policy committees of Independent Sector and the 2015 Association for Research on Nonprofit Organizations and Voluntary Action conference. Since 2013, she has worked with major foundation leaders across the country on behalf of the Council on Foundations. She has taught at Columbia Law School, the Indiana University School of Public and Environmental Affairs, and the Indiana University School of Law. Lott's consulting practice focuses on policy, legal, and research strategy for national advocacy groups and nonprofit organizations. Lott was chief counsel to the 2004 Democratic National Convention in Boston and was deputy counsel to the 2000 Democratic National Convention in Los Angeles. She also served as chief counsel for advisory services and section chief for administrative and regulatory litigation in the Indiana Attorney General's office. Lott is a graduate of the Yale Law School. She is admitted to practice in the District of Columbia, Indiana, and Massachusetts.

Ruth Madrigal is an attorney adviser in the Office of Tax Policy of the US Department of the Treasury. She advises the assistant secretary on tax matters involving tax-exempt organizations, including charities and their donors. Before joining the Treasury Department, Madrigal was a practicing tax lawyer in California and in the District of Columbia. She holds a JD from Harvard Law School and is a member of the California and the District of Columbia bars.

Lawrence T. McGill is Foundation Center's vice president for research. Previously, she was director of research and planning for the Cultural Policy and the Arts National Data Archive and deputy director of the Princeton University Center for Arts and Cultural Policy Studies. He was director of research for the Freedom Forum from 1994 to 2001 and manager of news audience research for NBC from 1989 to 1994. McGill has consulted on research projects with the Urban Institute, the National Arts Journalism Program at Columbia University, the Columbia University department of art and architectural history, the Institute of Fine Arts at New York University, the American Society of Newspaper Editors, NBC News, and CBS News. He has taught in the departments of sociology and journalism at Northwestern University, where he received his PhD in sociology.

Maggie Gunther Osborn is president of the Connecticut Council for Philanthropy, an association of grantmakers committed to promoting and supporting effective philanthropy for the public good. Before joining the council, Osborn was vice president of the Florida Philanthropic Network and grant director for the Conn Memorial Foundation. MGO Partners, Osborn's consulting firm from 1998 to 2013, provided training and capacity-building consulting to the philanthropic sector. Osborn began her professional career in the international retail industry. She has been an adjunct professor at the University of Tampa School of Business and the University of Connecticut School of Public Policy. Throughout her career, she has led organizations through multimillion-dollar fundraising campaigns, helped transform small organizations into stable community assets, and developed training and board development programs for the sector. Osborn holds a bachelor's degree from Notre Dame of Maryland University, where she was a Morrissy Scholar, and a master's degree in leadership and philanthropy from Antioch University.

Stacy Palmer is an editor of the *Chronicle of Philanthropy* and has overseen the development of its websites. She is coeditor of the *Chronicle Board Report*, a newsletter for nonprofit trustees. She has appeared frequently on radio and television to offer commentary on news in the nonprofit world. She is the editor of *Challenges for Philanthropy and Nonprofits*, a book that collects three decades of observations by the nonprofit activist and columnist Pablo Eisenberg. Before she joined the *Chronicle of Philanthropy*, Palmer was editor for government and politics at the *Chronicle of Higher Education*. She is a graduate of Brown University, where she earned a bachelor's degree in international relations. She sits on numerous alumni boards, chairs the *Brown Alumni Magazine*, and is a member of Brown University's Women's Leadership Council.

Geoffrey Plague has more than 15 years of experience on Capitol Hill and in the nonprofit and philanthropy sector. He is a former vice president of public policy and the director of government relations at Independent Sector. Before that, Plague was the advocacy and policy director for the Basic Education Coalition, where he developed and implemented the strategy to advance the coalition's positions and increase support for basic education programs in both Congress and the presidential administration. Plague was chief of staff to US Representative Anthony Weiner and legislative director for US Senator Byron Dorgan and US Representatives Steny Hoyer and Robert Andrews. Plague was also the president and founder of Buildings & Books, a nonprofit public charity that establishes children's community libraries in sub-Saharan Africa. Plague has a bachelor's degree in political science from the University of Kansas and a master's degree in international affairs from American University's School of International Service.

Tom Pollak is a senior research associate in the Center on Nonprofits and Philanthropy at the Urban Institute and program director of the National Center for Charitable Statistics. His work at the Urban Institute includes researching electronic filing of Internal Revenue Service (IRS) Forms 990, assessing the quality of IRS nonprofit data, understanding nonprofit overhead costs, and improving databases that deal with nonprofit arts organizations. Pollak was research director of Citizens Fund from 1990 to 1994 and was senior research associate at Independent Sector. He received his JD from Georgetown University.

Tamera Ripperda was most recently the industry director of global high wealth in the large business and international division at the Internal Revenue Service (IRS), where she oversaw the examination activities related to high-wealth individuals with global holdings and interests. Before that, she was director of abusive transactions and technical issues in the small business and self-employed division. She was also Director of the division's examination policy and acting area director for the Midwest Examination Area. Ripperda began her IRS career in exempt organizations as a Revenue Agent. She has a BS in accountancy from Southern Illinois University. She is a Certified Public Accountant in Illinois and a member of the American Institute of Certified Public Accountants.

Sue Santa leads the Council on Foundations’s public policy agenda, including legislative and regulatory activity, coordination with federal agencies, and thought leadership. She also oversees the council’s legal team, ensuring close coordination between legal and policy work. Before that, Santa was senior vice president for public policy at the Philanthropy Roundtable, where she led efforts to expand philanthropic freedom and enhance discussions of charitable giving and public policy. Santa was also a consultant and senior director of public and legal affairs at International Speedway Corporation, where she was a spokesperson on legislative efforts, property development projects, and special events. Santa was also an associate for five years in the legislative practice group of Verner, Liipfert, Bernhard, McPherson & Hand, where she worked on energy and oil production policy, transportation issues, international trade development, and crisis management for a major airline. Her first experience in Washington, DC, was as a special projects coordinator for US Senator Jeff Bingaman. She managed projects related to education, human services, children’s issues, and the arts. She holds a BA in journalism and political science from University of North Carolina at Chapel Hill and a JD from Washington University in St. Louis.

Cynthia Schuman-Ottinger is deputy director for philanthropy programs of the Aspen Institute's Program on Philanthropy and Social Innovation, where she leads the Nonprofit Data Project and other philanthropy-related efforts. Previously, Schuman-Ottinger was deputy director of the Rockefeller Family Fund. She was also executive director of the National Center for Fair and Open Testing and executive director of the Cleveland Women's Counsel. Schuman-Ottinger received her BA from Oberlin College and her JD from New York University School of Law, where she was a Root-Tilden Scholar. She is a member of the board of directors of the Ottinger Foundation.

James Sheehan has more than 30 years of experience as an attorney manager in the US Department of Justice and in New York state government agencies. He is the bureau chief of the New York Attorney General’s Charities Bureau, which oversees nonprofit corporations and charitable trusts in New York. He directs the bureau’s compliance and outreach efforts, its affirmative investigations and litigation, its representation of the interests of charitable beneficiaries in trusts and estates matters, and its review of nonprofit sales, mergers, and dissolutions. Sheehan is a nationally recognized speaker on compliance policies and programs and the use of data and analytics in compliance, investigations, and regulatory oversight. He has given over 1,000 presentations and webinars to government, academic, professional, and community groups. He is a graduate of Swarthmore College and Harvard Law School.

C. Eugene Steuerle is the Richard B. Fisher chair at the Urban Institute. He has been 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. He is a cofounder of the Urban-Brookings Tax Policy Center, the Urban Institute Center on Nonprofits and Philanthropy, and ACT for Alexandria. 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. Among his 16 books are *Contemporary U.S. Tax Policy, 2nd edition*, *Nonprofits and Government* (with Elizabeth Boris), and *Nonprofits and Business* (with Joseph Cordes). His latest book, *Dead Men Ruling*, won the TIAA-CREF Paul Samuelson Award. Among many efforts at the Urban Institute, he codirects a project on Tax Policy and Charities, analyzing interactions between the tax system and the charitable sector.

Kendall Taggart is a reporter on the investigations team at BuzzFeed News, where she's written about crime, judges, and nonprofits. She relies on data to find stories and contextualize her reporting. Previously, she was a reporter at the Center for Investigative Reporting, where she worked with journalists at the *Tampa Bay Times* on a series called “America's Worst Charities.”

Herman Taylor is president and chief executive officer of the Better Business Bureau Wise Giving Alliance (BBB WGA), which works to identify and encourage support for trustworthy charities primarily through rigorous evaluations in relation to holistic standards. Other work includes publishing the *Wise Giving Guide*, assisting local Better Business Bureau charity review programs, promoting charity trustworthiness, and providing materials on informed giving to individual, institutional, and business donors. Under his leadership, the organization introduced the Accredited Charity Seal now used by charities to indicate BBB WGA Accreditation. In 2015, Taylor launched *Wise Giving Wednesday*, a weekly blog that helps donors better understand charity practices and shares work of trustworthy charities. He coauthored “The Overhead Myth,” a letter encouraging donors to consider more than a charity’s overhead expenses when considering the worth of a charity. Taylor also led the integration of the Mobile Giving Foundation into the BBB family of organizations. He has served on numerous nonprofit boards and was vice chair of Independent Sector. He is a trustee of Franklin & Marshall College, has provided consultation to the National Football League Player Care Foundation, and is a member of the ethics committee of the Association of Fundraising Professionals. He received a BA in business administration and an honorary doctorate Franklin & Marshall College and a JD from the James E. Beasley School of Law at Temple University. He was later admitted to the Pennsylvania bar and received a Foresight Practitioner Certificate from the Institute for the Future.

John Tyler is general counsel and secretary for the Ewing Marion Kauffman Foundation, which fosters economic independence by advancing education and entrepreneurship. He 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, US policy regarding highly skilled immigration, and advancing university innovation. He sits on Independent Sector’s public policy committee, is an advisor to Columbia Law School’s Charities Regulation and Oversight Project and was a member of the advisory committee for the New York University School of Law’s National Center for Philanthropy and the Law.

Andrew Watt is president and chief executive officer of the Association of Fundraising Professionals (AFP), which represents individuals and organizations that raise more than \$100 billion in charitable contributions every year around the world. He leads the association’s professional staff and serves on the board of directors for AFP, the AFP Foundation for Philanthropy, and the AFP Foundation for Philanthropy–Canada. Watt is an outspoken advocate and champion for philanthropy on Capitol Hill, in the Canadian Parliament, and for other legislatures around the world. He has been appointed to the Internal Revenue Service Advisory Committee on Tax-Exempt and Government Entities and serves on the public policy committee of Independent Sector. He speaks in many countries about fundraising and philanthropy, working to bring charities and governments together to maximize the impact of philanthropy and help engage citizens with their communities. From 1993 to 2005, Watt worked for the Institute of Fundraising in the United Kingdom. He has been a volunteer and board member of many nonprofit organizations. He sits on the board of the National Philanthropic Trust–UK and is chairman of the American Friends of Winchester College. He was an adjunct faculty member of St. Mary’s University of Minnesota from 2007 to 2012, where he taught the globalization of philanthropy. He is a graduate of the University of Edinburgh.