



Taxes and the Future of Philanthropy

Speaker Biographies

Panel I: Oversight of Nonprofits

Karin Kunstler Goldman is the deputy bureau chief in the New York State Attorney General's Charities Bureau. Goldman is a former president of the National Association of State Charity Officials and was a founding member of Governance Matters. She also served on the advisory board of New York University's National Center on Philanthropy and the Law and was a member of the Internal Revenue Service's Advisory Committee on Tax Exempt Entities. At Columbia Law School, Goldman volunteered in training programs conducted for charity regulators throughout the country by the National State Attorneys General Program on Charities Regulation and Oversight Project. Before joining the Attorney General's office, Goldman was a Reginald Heber Smith fellow and a staff attorney at South Brooklyn Legal Services. As an Eisenhower exchange fellow in Hungary, Goldman worked with nonprofit organizations, government officials, and legislative drafters to develop the law and regulations affecting Hungary's nonprofit sector. She has also consulted with government officials in Ukraine and China on the development of statutory regulation of charitable organizations in those countries. Goldman spoke at the International Symposium on Charity Legislation in China in 2007, and in 2015 she participated in workshops in China on its developing nonprofit law. She is a coauthor of *State Regulation and Enforcement in the Charitable Sector*, a 2016 Urban Institute report. Goldman has a law degree from Rutgers University Law School, a master's degree from Columbia University, and a bachelor's degree from Connecticut College.

Nina Olson is the executive director of her new nonprofit, the Center for Taxpayer Rights. From 2001 to 2019, Olson served as the first taxpayer advocate at the Internal Revenue Service (IRS). In this role, she headed a nationwide staff of 2,200, traveled 26 weeks a year, and testified regularly before Congress to help taxpayers solve their problems with the IRS. She brought to the job 27 years of experience representing individual taxpayers of all income levels. After receiving her bachelor's degree from Bryn Mawr and while running her own business, she earned her law degree from the night program at North Carolina Central University and later earned a master of laws from Georgetown University Law Center. Olson started a low-income taxpayer clinic in Richmond, Virginia—the first in the country not associated with a law school—and testified before Congress in 1998 about the need to fund these clinics.

Marcus S. Owens is a partner in the Washington, DC, office of the law firm Loeb & Loeb LLP, where he specializes in federal tax issues relating to tax-exempt organizations, including charities and issue advocacy groups. Before joining Loeb & Loeb, he spent 15 years in private practice and 25 years with the Internal Revenue Service, including serving as director of the Exempt Organizations Division from 1990 until 2000. As director of that division, he was responsible for the design and implementation of federal tax rulings and enforcement programs for charities and other tax-exempt organizations. Currently, he is a member of the District of Columbia and Florida Bars and the board of directors of the Pemsel Case Foundation, which focuses on the development of the law of charity. He is also cochair of the Subcommittee on Audits and Appeals, part of the Exempt Organizations Committee of the American Bar Association's Section of Taxation. He was ranked as a top lawyer by Chambers USA from 2009 to 2012, has been named a best lawyer of America for nonprofit/charities law and tax law since 2008, was identified as a "Washington, DC, Super Lawyer" by Thomson Reuters from 2012 to 2018, and was named a leading lawyer in nonprofit and tax-exempt organizations by Legal 500 US from 2016 to 2019.

Herman "Art" Taylor is president and chief executive officer of the BBB Wise Giving Alliance, which was formed by the merger of the National Charities Information Bureau and the Council of Better Business Bureaus' Foundation. As president and CEO, he oversees all aspects of the organization's work, which includes setting standards for soliciting organizations,

evaluating charities in relation to these standards, publishing the *Wise Giving Guide*, assisting local Better Business Bureau charity review programs, promoting charity accountability, and sharing materials on informed giving with individual, institutional, and business donors. Previously, Taylor headed the Opportunities Industrialization Centers of America Inc. (OICA) from 1990 to 1999. During his tenure, the OICA network of employment and training programs grew to serve more than 2 million disadvantaged and underskilled Americans, with affiliates in 70 cities. Taylor has served on numerous nonprofit boards throughout his career. He was vice chair of Independent Sector, where he was a board member from 1998 to 2003. He has been a trustee of Franklin & Marshall College since 1993. Early in his career, Taylor worked for Keystone Foods, UGI Corporation, and Deloitte & Touche LLP, where he became a certified public accountant. He is a graduate of Franklin & Marshall College and received an honorary doctor of laws from his alma mater in 2002. He acquired a jurisdoctor degree from the Temple University James E. Beasley School of Law and was admitted to the Pennsylvania Bar in 1989.

Panel II: Impact of the TCJA on Nonprofits

Ellen Aprill is the John E. Anderson chair in tax law at Loyola Law School. Since joining the Loyola Marymount University faculty in 1989, she has taught classes on individual income tax, partnership tax, corporate tax, estate and gift tax, employee pensions and benefits, exempt organizations, and trusts and wills. She is a fellow of the American College of Tax Counsel, a member of the American Law Institute, and a former vice chair of communications for the American Bar Association Section of Taxation. Her publications consider federal tax law, the legislative process, and statutory interpretation, emphasizing tax policy, exempt organizations, and governmental entities. Aprill received her bachelor's degree with high honors and distinction from the University of Michigan; her master's degree from the University of California, Los Angeles; and her jurisdoctor degree *magna cum laude* from Georgetown University Law Center. While in law school, Aprill was an articles editor of the *Georgetown Law Journal*. Following graduation, she served as a law clerk to the Honorable John Butzner of the US Court of Appeals for the Fourth Circuit and to the Honorable Byron R. White, Associate Justice of the US Supreme Court. She then practiced for several years with the law firm Munger, Tolles & Olson in Los Angeles and spent two years in the Office of Tax Policy in the US Department of the Treasury.

Joseph J. Cordes joined the George Washington University faculty in 1975. He is professor of economics, public policy and public administration, and international affairs and a codirector of the university's Regulatory Studies Center. Cordes was a Brookings economic policy fellow in the Office of Tax Policy in the US Department of the Treasury from 1980 to 1981 and served as a senior economist on the Treasury's tax reform project in 1984. From 1989 to 1991, he was deputy assistant director for tax analysis at the Congressional Budget Office. He was a visiting fellow at the Urban Institute from 1998 to 1999 and is currently an associate scholar in its Center on Nonprofits and Philanthropy. Cordes has been a consultant to the Washington, DC, Tax Revision Commission, the RAND Corporation, and numerous government agencies, including the Congressional Budget Office, Internal Revenue Service Office of Research, the Treasury, National Institute of Standards and Technology, and the National Research Council. He received his bachelor's degree from Stanford University and his master's and doctoral degrees from the University of Wisconsin–Madison.

Catherine E. Livingston is a partner at Jones Day, where she helps tax-exempt organizations craft solutions to their tax issues. Having held primary responsibility for tax-exempt organizations at the US Department of the Treasury Office of Tax Policy and the Internal Revenue Service (IRS) Office of Chief Counsel, she has unparalleled knowledge and experience in addressing complex legal problems for nonprofits. She advises nonprofits on the tax implications of their operations and transactions and assists them in IRS audits, ruling requests, and exemption applications. She works with nonprofits involved in health care, education, environmental conservation, technology innovation, issue advocacy, and social enterprise. She also advises organizations and their boards on nonprofit corporate governance. Before joining Jones Day in 2013, Livingston was the IRS's first health care counsel, the principal legal advisor to IRS senior leadership on all aspects of the Affordable Care Act. From 2002 until 2010, Livingston oversaw all IRS legal work on tax-exempt organizations. From 1994 to 1998, she held positions in the Treasury's Office of Tax Policy. She helped draft the tax guidance on most significant issues for tax-

exempt organizations of the past two decades, including excess benefit transactions, joint ventures, unrelated business income, section 501(r) requirements for tax-exempt hospitals, and political and lobbying activities. Livingston is a fellow of the American College of Tax Counsel. She received her bachelor's and jurisdoctor degrees from Yale University.

Ruth Madrigal is a principal and leader of the Exempt Organizations group in KPMG's Washington National Tax (WNT) practice. Madrigal advises exempt organizations and their affiliates, donors, and partners on a range of tax matters. She has extensive experience, in both the government and private practice, advising on various legal and tax policy issues affecting charities and other tax-exempt entities and advocating for clients before the Internal Revenue Service, US Department of the Treasury, and Congress. She has more than 10 years in private practice at law firms—most recently as a partner at Steptoe & Johnson LLP—and has significant experience advising an array of exempt organizations. Madrigal has also advised social entrepreneurs (people who establish enterprises with the aim of solving social problems or effecting social change) on structuring their social impact activities and has advised corporations on such areas as charitable giving, corporate foundations, and other corporate social-responsibility programs. From 2010 to 2016, Madrigal served as an attorney and policy advisor in the Treasury's Office of Tax Policy. Madrigal holds a jurisdoctor degree from Harvard Law School.

Alexander L. Reid is a partner at Morgan Lewis. He advises tax-exempt organizations in planning, structuring, and transactional matters. He also represents taxpayers under audit and helps organizations improve their governance and enhance their tax compliance. Reid counsels taxpayers seeking administrative guidance from the Internal Revenue Service (IRS) and US Department of the Treasury, as well as on legislative matters with Congress. His tax-exempt clients include charities, foundations, colleges and universities, museums, and other nonprofit organizations. Before joining Morgan Lewis, Reid served as legislation counsel for the Joint Committee on Taxation of the US Congress, where he advised Congress members and staff regarding tax policy. He also drafted legislation, hearing publications, and technical explanations of tax legislation. Before his work with the government, he was a senior associate in the tax practice of an international law firm. He has also served as a tax policy fellow at the Treasury's Office of Tax Policy. He received his bachelor's degree from Yale University and both his jurisdoctor and master's degrees from New York University.

Trust in Nonprofits and Philanthropy: Why It's Eroding and What's Next

Stacy Palmer has served as a top editor since the *Chronicle of Philanthropy* was founded in 1988 and has overseen the development of its website, Philanthropy.com. She plays a hands-on role in many *Chronicle* services, such as its *Philanthropy Today* daily newsletter and its webinar series offering professional development for people involved in fundraising, grant seeking, advocacy, marketing, and social media. Palmer 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 published by the University Press of New England that collects three decades of observations by the nonprofit activist and *Chronicle* columnist Pablo Eisenberg. Before she helped found the *Chronicle of Philanthropy*, Palmer was editor for government and politics at the *Chronicle of Higher Education*. She earned a bachelor's degree in international relations from Brown University, where she now serves on numerous alumni boards (including chairing the *Brown Alumni Magazine*) and is a member of the Women's Leadership Council.

Panel III: The Future of Charitable Giving

Hillary Bounds is a business and tax attorney for complex nonprofit organizations. Since 2016, she has been vice president of legal at the Chan Zuckerberg Initiative (CZI), a philanthropic organization founded by Mark Zuckerberg and Priscilla Chan. Bounds advises on broad-ranging issues including business operations, entity governance, transactions, commercial agreements, grants compliance, privacy, and intellectual property. Before CZI, Bounds was senior counsel at the William and Flora Hewlett Foundation, focusing on compliance issues for Hewlett's education program and managing contracts and legal

issues for the operations teams. Bounds also served as the associate general counsel of contracts and community affairs for the Oregon University System. She began her legal career as a corporate associate at Skadden, Arps, Slate, Meagher, & Flom LLP in Los Angeles. Bounds received undergraduate and master's degrees from Stanford University and her jurisdoctor degree from the New York University School of Law.

Roger Colinvaux, professor at Catholic University of America's Columbus Law School, teaches courses in federal income taxation, legislation, and property. From 2001 to 2008, Colinvaux was counsel to the nonpartisan Joint Committee on Taxation in the US Congress. Colinvaux's research interests center around the federal tax law of nonprofit organizations and the overall role tax law plays in regulating the activities of private nonprofit entities. Colinvaux is a member of the advisory board of the Tax Policy and Charities initiative, sponsored by the Urban Institute and Tax Policy Center, and serves on the Association of American Law Schools' Section on Nonprofit and Philanthropy Law. He is past chair of the Exempt Organizations Committee of the DC Bar's Taxation Community and a former member of the board of advisors for the National Center on Philanthropy and the Law at the New York University School of Law. Colinvaux received his jurisdoctor degree *magna cum laude* from the Indiana University Maurer School of Law and his master's degree from the University of Oxford Merton College. He also clerked for the Honorable Theodore R. Boehm of the Indiana Supreme Court.

Jill R. Horwitz is vice dean for faculty and intellectual life and professor of law at the University of California, Los Angeles (UCLA), School of Law and professor of public affairs at the UCLA Luskin School of Public Affairs. She is also a research associate at the National Bureau of Economic Research and adjunct professor of economics at the University of Victoria's Department of Economics in British Columbia, Canada. Before joining UCLA in 2012, she was on the faculty at the University of Michigan, where she was the Louis and Myrtle Moskowitz research professor of business and law and codirector of law and economics. She also held joint appointments at the university's School of Public Health and Gerald R. Ford School of Public Policy. As the reporter for the American Law Institute Restatement of the Law, Charitable Nonprofit Organizations, Horwitz has led the American Law Institute's first restatement on the subject. A highly productive scholar, she has been published widely in top law reviews and health policy and economics journals. Her empirical research on hospital ownership and medical service provision has won several awards. Horwitz received her bachelor's degree with honors from Northwestern University. She holds a master's degree in public policy, a jurisdoctor degree *magna cum laude*, and a doctoral degree in health policy from Harvard University. Following law school, she served as a law clerk for Judge Norman Stahl of the US Court of Appeals for the First Circuit.

C. Eugene Steuerle is the Richard B. Fisher chair and cofounder of the Urban-Brookings Tax Policy Center, the Center on Nonprofits and Philanthropy at the Urban Institute, and ACT for Alexandria, a community foundation. Among past positions, he was deputy assistant secretary of the US Department of the Treasury for Tax Analysis, president of the National Tax Association, and economic coordinator and original organizer of the Treasury's 1984–86 tax reform effort. Steuerle is the author, coauthor, or coeditor of 18 books, including *Nonprofits and Government* (3rd edition) and *Dead Men Ruling*, which received the TIAA-CREF Paul A. Samuelson Award.

Laura Tomasko is a policy program manager in the Center on Nonprofits and Philanthropy at the Urban Institute. She oversees work on charitable giving and impact investing and ensures Urban's research is widely used by practitioners, advocates, and policymakers. Before joining Urban, Tomasko was an associate program officer at the Bill & Melinda Gates Foundation, where she managed grants focused on building policy and data capacity for the philanthropic sector. During the Obama administration, she served as a senior policy advisor for social innovation in the White House Domestic Policy Council and as deputy associate director for public engagement at the Council on Environmental Quality. Tomasko previously held positions at the Council on Foundations and Grantmakers for Effective Organizations, as well as the community-based organizations Central New York Community Foundation and Children's Aid Society. She graduated from Occidental College and received a master's degree from Syracuse University.