

FORUM ON PHILANTHROPY AND THE PUBLIC GOOD

PHILANTHROPY BOOT CAMP FOR JOURNALISTS

Boston College Law School

December 9, 2016



BOSTON | LAW
COLLEGE

PHILANTHROPY BOOT CAMP

FOR JOURNALISTS

Philanthropy touches everything. Whether covering political candidates or business practices, or probing the workings of universities, the arts, scientific research or social support programs, philanthropy often comes into play as a defining element. As a result, a working understanding the rules governing the philanthropic sector can be the key to fully understanding the story.

And, as American philanthropy now exceeds \$300 billion each year, equal to 2% of the value of the GDP, philanthropy has become a powerful economic force yielding great influence in the fields of medicine, public policy, education and beyond.

The Philanthropy Boot Camp for Journalists is designed to engage a limited number of the country's leading journalists in a program that will help them to navigate the complex web of rules that define the way that this sector operates. Offered by Boston College Law School's Forum on Philanthropy and the Public Good, with the support of a consortium of funders, this day-long program will engage many of the nation's leading experts on philanthropy and public policy in an important program certain to benefit a journalist's work.

Sessions presented include:

Understanding the Philanthropic Landscape

Una Okonkwo Osili, Indiana University, Lilly Family School of Philanthropy

What does the charitable landscape look like? Who gives? How much? And where does it go? This session brings insights from Giving USA as well as other resources, in order to provide journalists with a solid understanding of what we know, and don't know, about the charitable landscape as well emerging trends in American charitable giving.

Taxes and the Philanthropic Sector

Ray D. Madoff, Boston College Law School

Tax law plays an essential role in shaping philanthropy. Yet, the tax rules are arcane and it can be hard to tell which organizations are subject to which rules. This session will explain the many tax benefits of charitable giving as well as the different rules applicable to different kinds of charitable organizations, including private foundations, public charities, community foundations and donor-advised funds. In addition, this session will discuss possible changes to the tax rules under a Trump Presidential administration.

Navigating the 990: Key Pieces of Information, and Traps to Avoid

Joshua Hatch, Chronicle of Philanthropy

Tom McLaughlin, McLaughlin & Associates

The IRS form 990 can be a massive document with multiple schedules and running hundreds of pages. Hidden in plain sight is important information ranging from the salaries of nonprofit leaders to lobbying information to simple income and expense statements. This session will provide an overview of key elements in the 990 and help you understand where to find valuable information and avoid common mistakes.

Navigating State Regulation and Enforcement of Nonprofits

Eric Carriker, Assistant Attorney General, Public Charities Division, Office of the Attorney General of Massachusetts

Terry Knowles, Assistant Director of Charitable Trusts Unit, Office of the Attorney General of New Hampshire

Covering and investigating the nonprofit sector has its challenges, especially when journalists try to determine which government agency has authority over cases or specific issues. This session will focus on the distinctions between federal and state authority, how state officials regulate the charitable sector, and the types of enforcement proceedings that are generally not made public unless a records request is made. In addition, various online resources helpful to journalists will be discussed.

Evaluating the Evaluators

Alan M. Cantor, Alan Cantor Consulting, LLC

The nonprofit world has seen the rise in recent years of self-appointed third-party evaluators, such as Charity Navigator, GiveWell, and the BBB Wise Giving Alliance. The resulting ratings systems have gained growing influence among donors and the general public, but, being generally simplistic and easily manipulated, they are seen to have little validity within the charitable world. This session will look at these generally well-intentioned efforts and highlight not only their shortcomings, but the ways in which the ratings have actually hurt philanthropy and charitable causes in general. We'll also investigate a variety of ways journalists can get under the surface of nonprofits and try to understand their actual value and impact.

How I Got the Story: Journalists Talking to Journalists About Investigating Charities

Gary Baum, The Hollywood Reporter

James Grimaldi, The Wall Street Journal

Beth Healy, The Boston Globe

Moderated by William Bagley, Boston College Law School

Journalists share their techniques and experiences in covering the charitable sector.

The Boston College Law School Forum On Philanthropy And The Public Good

This conference has been organized by the Boston College Law School Forum on Philanthropy and the Public Good. As our name suggests, the mission of the Forum is to provide a place for scholars, practitioners and policy makers to come together to deeply engage with the question of whether the rules governing the philanthropic sector best serve the public good.

Philanthropy and the charitable sector are the institutional embodiments of society's highest ideals: the voluntary commitment of time and resources in pursuit of making the world a better place. It is because of these important ideals that the government chooses to subsidize charitable activities through the tax code.

However, experience teaches us that legislation and regulation may not always produce optimal results. It is vital for society to periodically revisit the enacted rules, as well as carefully study proposed legislation, and ask whether they best serve the public good. This inquiry serves to strengthen the philanthropic sector as well, since any real or perceived disconnect between the charitable sector and the public good undermines public confidence and invites reactive legislative intervention.

The Forum on Philanthropy and the Public Good, a non-partisan time-limited think tank, strives to offer leadership in promoting and sustaining a full and fair airing of issues regarding those ways in which law and regulation promote or frustrate philanthropy's advancement of the public good. While Congress has shown interest in addressing issues of philanthropy and tax policy, too often the only feedback it receives is from interested parties, and thus too little attention is paid to the broader public good. The Forum on Philanthropy is committed to a strongly non-partisan approach to this work. Unencumbered by constituent interests, and propelled with the support of many of the nation's leading foundations, the Forum believes that with meaningful policy discussions an ever more thoughtful approach to the formation and amendment of law and regulation can occur.

Supporting the Work of the Forum

The work of the Forum on Philanthropy and the Public Good is supported by a diverse consortium of funders, including large and small, public and private foundations. These supporters include: The Ford Foundation, The Carnegie Corporation of New York, The William and Flora Hewlett Foundation, The Atlantic Philanthropies, The David Boenhett Foundation, The Barr Foundation, The Lewis B. and Dorothy Cullman Foundation, The Chicago Community Trust, The Andrea & Charles Bronfman Philanthropies and The Community Foundation for Greater Atlanta and a generous donor who has chosen to remain anonymous. The Forum is deeply grateful for this support.

Opinions expressed by the Forum on Philanthropy and the Public Good or by participants in its programs do not necessarily represent the views of those foundations.

CONFERENCE SCHEDULE

December 9, 2016

8:00 am
Breakfast & Introductions

8:45 am
Understanding the Philanthropic Landscape
Una Okonkwo Osili (Indiana University, Lilly Family School of Philanthropy)

9:30 am
Conceptual Framework, Taxes and Terminology
Ray D. Madoff (Boston College Law School)

10:15 am
Coffee Break

10:30 am
Navigating the 990: Key Pieces of Information, and Traps to Avoid
Joshua Hatch (Chronicle of Philanthropy)
Tom McLaughlin (McLaughlin & Associates)

11:30 am
Navigating State Regulation and Enforcement of Nonprofits
Eric Carriker (Non-Profit Organizations/Public Charities Division, MA Attorney General's Office)
Terry Knowles (NH Attorney General's Office)

12:30 pm
Lunch (Barat House)

1:30 pm
Evaluating the Evaluators
Al Cantor (Alan Cantor Consulting, LLC)

2:15 pm
Coffee Break

2:30 pm
How I Got the Story: Journalists Talking to Journalists About Investigating Charities
Gary Baum (The Hollywood Reporter)
James Grimaldi (The Wall Street Journal)
Beth Healy (The Boston Globe)
William Bagley, Moderator (Boston College Law School)

4:00 pm
Concluding Thoughts

Contact Information:
Ray Madoff (617) 694-2808
Bill Bagley (203) 500-9061

CONFERENCE SPEAKERS

WILLIAM BAGLEY



William Bagley is co-founder and senior adviser to the Forum on Philanthropy and the Public Good. He teaches the Law of Philanthropy at BC Law and serves as director of gift planning at St. Mark's School in Southborough. His training includes degrees from Holy Cross, Harvard and Suffolk Law and a research fellowship at Yale Divinity School. He is admitted to practice in Massachusetts' state and federal courts. His postings have, among others, included senior positions at the Congressional Research Service, Yale, Boston College, Choate Rosemary Hall and the Trustees of Reservations (MA). He has advised a Ford Foundation-funded initiative in affordable housing, a HUD sponsored effort to engage philanthropy to eliminate lead poisoning in underserved housing and has served on the board of many non-profits. His research focuses on the intersection of law and philanthropy. His writing ranges

from observations on philanthropy for Harvard's Neiman Foundation to poetry published on the Prairie Home Companion website. Email him at william.bagley@bc.edu.

GARY BAUM



Gary Baum is a Senior Writer at *The Hollywood Reporter*, where he covers the intersection of the entertainment industry and the world beyond it. His focus has ranged from elder abuse and predatory labor practices to vaccine denialism and botched police work. He has received multiple awards from the Los Angeles Press Club for his investigations and was recognized as its most recent Journalist of the Year. His output has been discussed in a variety of media outlets, including NPR, CNN, the BBC, *Slate*, *The Atlantic* and *The New York Times*. He can be reached at gary.baum@thr.com, (323) 525-2102 or @garymbaum (Twitter).

ALAN M. CANTOR



Al Cantor is principal of Alan Cantor Consulting LLC, based in Concord, NH. He works with nonprofit organizations on issues of resource development, strategic planning, and governance. Prior to starting his consulting business five years ago, Al had thirty years of experience in the nonprofit sector as an executive director, chief development officer, and planned giving director. In addition to his consulting work, Al is a prolific writer, presenter, and keynoter on issues relating to the nonprofit sector. He is a frequent contributor to the opinion pages of the *Chronicle of Philanthropy* and *Inside Philanthropy*, and he has been cited in *The New York Times*, *Barron's*, *Pro Publica*, *The Boston Globe*, *The Daily Beast*, *CNBC.com*, *Advancing Philanthropy*, *The Nonprofit Times*, *Boston Business Journal*, *The American Prospect*, and *Boston Magazine*. He can be reached at al@alancantorconsulting.com or 603-715-1791.

ERIC CARRIKER



Eric Carriker has been an assistant attorney general in the Non-Profit Organizations/Public Charities Division of the Massachusetts office of the Attorney General since 1983. He has conducted a wide variety of litigation matters, including civil lawsuits involving deceptive fund-raising practices, insider misconduct, and misapplication of charitable funds, as well as two criminal prosecutions for embezzlement and other misconduct. He also handled the seminal litigation defining standards for determining which non-profit corporations are charities subject to regulation in *Attorney General v. Weymouth Agricultural and Industrial Society*, 509 N.E.2d 1193 (Mass. 1987). Mr. Carriker previously held government legal positions as a civil rights attorney at the U.S. Department of Health, Education and Welfare, as a Special Assistant U.S. Attorney in the District of Columbia, as General

Counsel for the Massachusetts Department of Public Welfare, and as an enforcement attorney at the Environmental Protection Agency. Since 1988 he has been an adjunct professor at New England Law/Boston teaching government litigation, and he has lectured at many seminars and continuing education programs. Mr. Carriker served as president of the National Association of State Charities Officials from 2009-2010 and served on the Internal Revenue Service's Advisory Committee on Tax Exempt Entities from 2011-2014. He is a graduate of Harvard College and Boston University Law School.

JAMES V. GRIMALDI



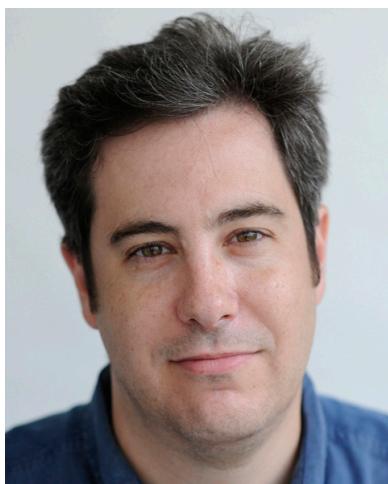
James V. Grimaldi is a senior writer on the investigations desk of *The Wall Street Journal*. He is based in the Washington bureau, where he has worked since 2012. Previously, Mr. Grimaldi worked at *The Washington Post* for 12 years, primarily for the investigative unit. In 2006, he and two others won the Pulitzer Prize for investigative reporting for stories exposing the Jack Abramoff lobbying scandal. He participated in the accountability coverage after the 9/11 attacks that was a jury-nominated finalist for the Pulitzer Prize for Public Service in 2002.

Mr. Grimaldi has written candidate-accountability stories for the past four presidential election cycles and he wrote extensively about the Bill, Hillary and Chelsea Clinton Foundation. His reporting on animal deaths at the National Zoo led to the dismissal of the director and his coverage of expense abuses at the Smithsonian Institution ended with

the firing of the secretary, the charity's top official. His work with others on the DC public school system won a Casey Medal for Meritorious Journalism in 2008. And stories he co-authored about guns in America won the Freedom of Information Award from Investigative Reporters and Editors in 2010.

Mr. Grimaldi has worked for *The Seattle Times* and *The Orange County Register*, where he also was a contributor to stories about a public hospital, work that won the staff a Pulitzer for investigative reporting in 1996. He has been a Ferris Journalism Professor at Princeton University and is a frequent lecturer at the George Washington University, the University of Maryland and American University. Mr. Grimaldi was president and board member of Investigative Reporters and Editors and is a frequent panelist at IRE's conferences. He currently is on the board of the Reporters Committee for Freedom of the Press. He has degrees from the University of Missouri and Columbia University, where he was a Knight-Bagehot fellow for business and economics journalism.

JOSHUA HATCH



Joshua Hatch is the Senior Editor for Data and Interactives at *The Chronicle of Philanthropy* and *The Chronicle of Higher Education* where he leads a team of data reporters, developers and designers in creating interactive data-driven stories.

Prior to joining *The Chronicle*, Josh was with the Sunlight Foundation and was Interactives Director at *USA Today*. He has been an adjunct lecturer at American University since 2010 and is the Vice President of the Online News Association. He can be reached at joshua.hatch@chronicle.com or (202) 466-1027.

BETH HEALY



Beth Healy is an investigative business reporter at *The Boston Globe*, where she covers finance and stories at the intersection of money and influence. She has done recent in-depth reporting on the abuse of domestic workers and immigrant construction workers, and the secrecy and failed management of the MBTA pension fund. Beth is a former member of the *Globe's* Spotlight Team, whose “Debtors’ Hell” series was a Pulitzer finalist. She contributed to the book *The Real Romney* in 2012 and has won awards for reporting on the state’s botched IT systems and losses at the Harvard endowment.

TERRY KNOWLES



Terry Knowles has held the position of assistant director of charitable trusts at the New Hampshire Attorney General’s Office for the past 35 years. She is twice past President of the National Association of State Charity Officials, the winner of the Raymond E. Closson Award for Excellence in Community and Regional Planning, and has participated in Harvard University/Hauser Center’s Joint Seminar on Emerging Issues in Philanthropy, the ARNOVA Symposium on Nonprofit Issues at Georgetown, and presented a webinar on endowment management at Columbia University Law School. Terry writes and lectures extensively on the nonprofit sector. She is an adjunct professor of Political Science at the University of New Hampshire and teaches in the Master of Public Administration and the Master of Business Administration programs.

RAY D. MADOFF



Ray Madoff is co-founder and director of the Forum on Philanthropy and the Public Good. She is a professor at Boston College Law School where she teaches Property, Trusts and Estates, Estate and Gift Tax and Estate Planning. Professor Madoff is the author of *Immortality and the Law: The Rising Power of the American Dead* (Yale 2010), which looks at how American law treats the interests of the dead and what this tells us about our values for the living. Professor Madoff is also the lead author of *Practical Guide to Estate Planning* (CCH) (published annually from 2001-2014). Professor Madoff has written numerous articles on philanthropy tax policy, including on such issues as payout from donor advised funds and perpetuities and private foundations.

Professor Madoff is a frequent contributor to the opinion pages of the New York Times, and has also published Op-Eds in *The Washington Post*, *LA Times*, *Boston Globe* and *The Chronicle of Philanthropy*. In addition, she has appeared on dozens of national radio shows including On Point, Talk of the Nation, All Things Considered, Here and Now, and Marketplace.

Professor Madoff is a member of the American Law Institute, a fellow of the American College of Trusts and Estate Counsel and past president of the American Association of Law School's Trusts and Estates Section. She was named a 2014 Top Women of the Law by Massachusetts Lawyer's Weekly. She can be reached at madoffr@bc.edu or (617) 552-0926.

TOM McLAUGHLIN



Tom McLaughlin formed McLaughlin & Associates after nearly two decades as a nonprofit consulting specialist with two national accounting and consulting firms. Tom has over 37 years of nonprofit experience as a nonprofit manager, trade association executive, and management consultant.

Among his previous positions, Tom served as an executive with two major Massachusetts social service agencies and as Associate Director of the Massachusetts Council of Human Service Providers. He is on the faculty of Boston University where he teaches financial management.

Tom is a contributing editor for the *Nonprofit Times*, for which he writes a monthly column. He was the first Nonprofit Scholar in Residence at the Isenberg School of Management at the University of Massachusetts/Amherst. Tom also serves on the Board of Directors of the Massachusetts Council of Human Service Providers and has served on the board of directors of the Make-a-Wish Foundation of Greater Boston and Family Service, Inc. Tom is also a member of the New England Aquarium's Stranded Animal Emergency Response Team.

Tom is nationally recognized as an expert in nonprofit mergers and alliances, having consulted to nonprofits in over 250 such collaborations. He is also nationally recognized as an expert in nonprofit strategic positioning, financial management, and organizational restructuring.

UNA OKONKWO OSILI



Dr. Una Osili is the Director of Research at the Lilly Family School of Philanthropy at Indiana University, a leading academic institution dedicated to increasing the understanding of philanthropy and improving its practice worldwide. Dr. Osili leads the School's extensive research program on the philanthropic behavior of households, foundations and corporations.

An internationally recognized expert on philanthropy, Dr. Osili frequently speaks across the country on related issues and has been quoted in *The New York Times*, *Chronicle on Philanthropy*, *Wall Street Journal*, *Fortune* and on National Public Radio. Dr. Osili is also Professor of Economics and Philanthropic Studies at the Indiana University Purdue University Indianapolis. Her research focuses on household financial behavior in developing and developed countries including

charitable giving, saving and investment decisions.

Dr. Osili provides guidance for the research for *Giving USA*, which is published by Giving USA Foundation. She led one of the first academic studies of impact investing, titled *Leveraging the Power of Foundations: An Analysis of Program Related Investing*. She has also led an inaugural study on global trends in high net worth philanthropy in six regions including the China, Hong Kong, Middle East, Russia, Singapore, United States, and United Kingdom. The study examines the emerging role of social enterprise and impact investing in these regions. In addition, Dr. Osili directs the School's signature research project, the Philanthropy Panel Study (PPS). PPS is the largest and most comprehensive study of philanthropy of American families over time, and is conducted in partnership with the University of Michigan's Panel Study of Income Dynamics (PSID).

She has served as a member of several national and international advisory groups, including the Social Science Research Council, the United Nations Economic Commission for Africa and the United Nations Development Program. Dr. Osili is a consultant with the African Development Bank, Federal Reserve Bank of Chicago, and has worked for the World Bank. She received the Stevenson Fellowship from the Nonprofit Academic Centers Council. She was appointed as a fellow of the International Institute for Labor (IZA) and Networks Financial Institute. She can be reached at uosili@iupui.edu or (317) 278-8908.

2016 PARTICIPATING JOURNALISTS

GARY BAUM

Hollywood Reporter

RON NIXON

New York Times

KIRK CARAPEZZA

WGBH News

KATY O'DONNELL

Politico

AMY COSTELLO

Tiny Spark

PETER OLSEN-PHILLIPS

Chronicle of Philanthropy

STEVE EDER

New York Times

MARIA PANARITIS

Philadelphia Inquirer

ZENINJOR EMWEMEKA

WBUR, Boston University

RICHARD RUBIN

Wall Street Journal

ETHAN EPSTEIN

Weekly Standard

RAQUEL RUTLEDGE

Milwaukee Journal

ANDREA FULLER

Wall Street Journal

JANE SASSEEN

McGraw Center for Business Journalism, CUNY

BETH HEALY

Boston Globe

JOHN SHIFFMAN

Thomson Reuters

COLBY ITKOWITZ

Washington Post

LORRAINE WOLLERT

Politico

NATALSHA LINDSTROM

Pittsburgh Tribune-Review

BRANDY ZADROZNY

Daily Beast

ELI J. MURRAY

Tampa Bay Times