

FORUM ON PHILANTHROPY AND THE PUBLIC GOOD

**PHILANTHROPY BOOT CAMP
FOR JOURNALISTS**

Boston College Law School

March 16, 2018



**BOSTON
COLLEGE | LAW**

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.

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 the sector operates. Offered by Boston College Law School's Forum on Philanthropy and the Public Good, this daylong 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.

The Philanthropy Boot Camp for Journalists is a project of the Boston College Law School Forum on Philanthropy and the Public Good, a non-partisan think tank devoted to considering issues of whether the current rules governing the charitable sector best serve the public good. Work of the Forum is supported by many of the country's leading foundations including: the Ford Foundation, the Carnegie Corporation of New York, the William and Flora Hewlett Foundation, the David Bohnett Foundation, the Barr Foundation, the Lewis B. and Dorothy Cullman Foundation, Inc., the Chicago Community Trust, the Andrea & Charles Bronfman Philanthropies the Community Foundation for Greater Atlanta, and the Atlantic Philanthropies.

The following sessions will be presented:

Understanding the Philanthropic Landscape

Stacy Palmer, Chronicle of Philanthropy

What does the charitable landscape look like? Who gives? How much? And where does it go? This session offers rare, in-depth, access to the Editor of The Chronicle of Philanthropy, an especially accomplished observer of charitable giving in the U.S. Ms. Palmer will draw upon research and writing at the Chronicle and will add information and data from resources uniquely available to her. This session will offer participants a solid understanding of the structure of the charitable landscape, and notably, important 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 the charitable sector. 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 varied rules applicable to different kinds of charitable organizations, including private foundations, public charities, community foundations and donor-advised funds. In addition, the session will include a discussion of how provisions of the new tax law are likely to affect the charitable giving in its many forms.

Navigating the 990: Key Pieces of Information, and Utilizing Data

Joshua Hatch, Chronicle of Philanthropy

Andrea Fuller, Wall Street Journal

The IRS form 990, used to report the financial circumstances of all tax-exempt organizations, 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 show you how you can harness the power of newly available data to find stories.

Nonprofits and Advocacy

Roger Colinvaux, Catholic University

Robert Maguire, Center for Responsive Politics

Advocacy activity by nonprofits has dominated headlines in recent years, from Donald Trump's vow to destroy the Johnson Amendment, to the increase in "dark money" spending after Citizens United, to the Tea Party's allegations of targeting conservative charities by the IRS. Though the rules pertaining to this may seem straightforward, in fact the issues and the law are confusing. What is advocacy? Is advocacy permitted? If so, how much and by what type of nonprofit organization? This session will explore the distinction between campaign activity and lobbying, and the different types of nonprofits that engage in advocacy, including charities, social welfare organizations (501(c)(4) groups), and PACs. It will also include a discussion of resources that investigative journalists can use in tracking the financial networks of "dark money" groups.

Evaluating the Evaluators

Alan M. Cantor, Consultant

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. However, experience shows them often to be overly simplistic and easily manipulated. As a result, many within the charitable world challenge their reliability. 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. The session will also explain the many ways journalists can get under the surface of nonprofits and assess their success in meeting their missions and the organizations' actual value and impact.

Journalists Talk to Journalists About Investigating Charities

James Grimaldi, The Wall Street Journal

Pulitzer-Prize winning investigative journalist James Grimaldi will present: 5 Tips for Investigating Charities. James will also lead a discussion in which attendees are invited to bring their most pressing challenges in charity investigations for group problem solving.

CONFERENCE SCHEDULE

March 16, 2018

8:00 am

Breakfast & Introductions

8:45 am

Understanding the Philanthropic Landscape

Stacy Palmer (Chronicle of Philanthropy)

9:30 am

Taxes and the Philanthropic Sector

Ray D. Madoff (Boston College Law School)

10:15 am

Coffee Break

10:30 am

Navigating the 990: Key Pieces of Information, and Utilizing Data

Joshua Hatch (Chronicle of Philanthropy)

Andrea Fuller (Wall Street Journal)

11:30 am

Nonprofits and Advocacy

Roger Colinvaux (Catholic University)

Robert Maguire (Center for Responsive Politics)

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

Journalists Talk to Journalists About Investigating Charities

James Grimaldi (The Wall Street Journal)

3:30 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.

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 six years ago, Al had thirty years of experience in the nonprofit sector as a CEO, 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*, *Philanthropy Daily*, 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*, *The Atlantic*, *The American Prospect*,

and *Boston Magazine*. He can be reached at al@alancantorconsulting.com or 603-715-1791.

ROGER COLINVAUX



Roger Colinvaux is a professor of law at the Columbus School of Law, The Catholic University of America, where he teaches courses in Federal Income Taxation, Legislation, and Property. From 2001-2008, Professor Colinvaux was Legislation Counsel with the nonpartisan Joint Committee on Taxation and played an important role in crafting the charitable giving and reform provisions in the Pension Protection Act of 2006. Prior to joining the Joint Committee staff, Professor Colinvaux was a tax associate at Arnold and Porter. He also was an adjunct professor at the Georgetown University Law Center.

Professor Colinvaux's research interests center around the federal tax law of nonprofit organizations and the overall role the tax law plays in regulating the activities of private nonprofit entities. He has written extensively on the charitable deduction (including conservation easements), the political activities of tax-exempt organizations, and the nonprofit sector generally. Professor Colinvaux has testified before the Senate Finance Committee and the House Ways and Means Committee on reform issues relating to tax-exempt organizations and has also testified in court as an expert witness.

Professor Colinvaux is a member of the Board of Advisors of the Tax Policy and Charities project sponsored by the Urban Institute, past Chair of the Exempt Organizations Committee of the D.C. Bar's Tax Section, and former Member of the Board of Advisors for the National Center on Philanthropy and the Law at the New York University School of Law.

ANDREA FULLER



Andrea Fuller is an investigative reporter for *The Wall Street Journal* in New York City. She specializes in computer-assisted reporting using spreadsheets, databases, and computer programming to collect and analyze data for stories. Last year, she wrote a series of stories on how wealthy people benefit from charities, based on an analysis of IRS data.

Before joining the Journal in April 2014, Ms. Fuller worked on the interactive graphics team at Gannett Digital, where she analyzed data and wrote code for online graphics published by *USA Today*. Previously she worked as a data reporter at The Center for Public

Integrity, an investigative journalism non-profit. She started her career at *The Chronicle of Higher Education*, where she worked on articles and interactive graphics related to education data.

Ms. Fuller earned a bachelor's degree in American Studies from Stanford University, where she was managing editor of news at *The Stanford Daily*.

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 a 2017-18 Knight Science Journalism Fellow at MIT on leave from *The Chronicle of Philanthropy* and *The Chronicle of Higher Education*. At the *Chronicle*, he is the Assistant Managing Editor for Data and Interactives, leading a team of reporters, designers and developers in the creation of data-driven online stories. Previously, Josh was the Online Content Manager at the Sunlight Foundation and the Interactives Director at *USA Today*. Josh has served on the board of directors of the Online News Association since 2011, and was president of the board in 2016 and 2017. He is also an adjunct instructor of journalism at American University.

RAY D. MADOFF



Ray Madoff is a co-founder and the director of the Boston College Forum on Philanthropy and the Public Good and a professor at Boston College Law School. 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*, the *LA Times*, the *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* and Critic of the Year by *Inside Philanthropy*.

ROBERT MAGUIRE



Robert Maguire joined the Center for Responsive Politics in August 2011 as the outside spending and PACs researcher. In 2012, he started CRP's Politically Active Nonprofits project, which tracks the financial networks of "dark money" groups active in US elections. In 2014, he won, with colleague Viveca Novak, the Society of Professional Journalists' Sigma Delta Chi Award for Public Service in Online Journalism for a series of stories published on CRP's website, OpenSecrets.org. Robert has collaborated with and written for news organizations like the *Washington Post*, NPR, *The New York Times* and the *Daily Beast* and worked with academics at Harvard University and Wesleyan University. He is regularly contacted by major media outlets for comment and expertise on stories having to do with political

dark money and has appeared on CNN, Al Jazeera and local outlets. Robert has a masters in U.S. foreign policy from American University. Before coming to Washington, D.C., he lived, studied and worked for five years in France and Taiwan. In Washington, he was employed by Taiwan's Ministry of Education, working with U.S. federal and state agencies to facilitate educational ties between students and academics in Taiwan and the U.S.

STACY PALMER



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 is a graduate of Brown University, where she earned a bachelor's degree in international relations. She has been an active alumna, serving on numerous alumni boards, including chairing the Brown Alumni Magazine and is now a member of the university's Women's Leadership Council.

PARTICIPATING JOURNALISTS

ASHLEY BALCERZAK
Center for Public Integrity

SARAH KLEINER
Center for Public Integrity

KAUSTUV BASU
Bloomberg Tax

MARIANNE LEVINE
Politico

LATESHIA BEACHUM
Center for Public Integrity

ALICE LLOYD
Weekly Standard

MALENA CAROLLO
Tampa Bay Times

MARK MAREMONT
Wall Street Journal

MATTHEW DOLAN
Detroit Free Press

DT MAX
New Yorker

MARK FAZLOLLAH
Philadelphia Inquirer

KATHLEEN PENDER
San Francisco Chronicle

AMANDA GORDON
Bloomberg

ELIZABETH ROSS
WGBH News/"The Takeaway"

MARC GUNTHER
Nonprofit Chronicles

TIMOTHY SANDOVAL
Chronicle of Philanthropy

KATE HOWARD
Kentucky Center for Investigative Reporting

TODD WALLACK
Boston Globe