

Panel on the Nonprofit Sector

Convened by INDEPENDENT SECTOR

MEMBERS OF THE PANEL'S LEGAL FRAMEWORK WORK GROUP

The Legal Framework Work Group is advising the Panel on the Nonprofit Sector as it prepares recommendations for Congress on improving the oversight and governance of charitable organizations. Comprised of 18 experts from a wide range of organizations committed to the vitality of the nonprofit community, the Legal Framework Work Group will consider issues such as donor advised funds, investment rules, the prevention of self-dealing, and other conflicts of interest, and tax regulations.

To learn more about the Panel on the Nonprofit Sector, visit www.NonprofitPanel.org; for more on the other four Work Groups, visit www.NonprofitPanel.org/participants/workgroups/.

Co-Conveners:

- **Robert Boisture**, Partner, Caplin & Drysdale, LLP, Washington, D.C.
- **LaVerne Woods**, Partner, Davis Wright Tremaine LLP, Seattle, Wash.

Members:

- **Betsy Adler**, Principal, Silk, Adler and Colvin, San Francisco, Calif.
- **Michael Batts**, Director, Nonprofit Services Group, Graham, Cottrill, Jackson, Batts & Hostetter, LLP, Orlando, Fla.
- **Paul Berger**, Partner, Arnold & Porter, LLP, Washington, D.C.
- **Eve Borenstein**, Attorney at Law, BAM Law Office, Minneapolis, Minn.
- **Bonnie Brier**, General Counsel, Children's Hospital of Philadelphia, Philadelphia, Pa.
- **Sharon Cott**, Vice President, Secretary, and General Counsel, The Metropolitan Museum of Art, New York, N.Y.
- **Harvey Dale**, Founding President, National Center on Philanthropy and the Law, New York University School of Law, New York, N.Y.
- **Janne Gallagher**, Vice President and General Counsel, Council on Foundations, Washington, D.C.
- **Sheffield Hale**, Chief Counsel, American Cancer Society, Atlanta, Ga.
- **Antonia Hernandez**, President and CEO, California Community Foundation, Los Angeles, Calif.

- **Joshua Mintz**, Vice President and General Counsel, John D. and Catherine T. MacArthur Foundation, Chicago, Ill.
- **David Mulvihill**, Vice President and General Counsel, Make-A-Wish Foundation of America, Phoenix, Ariz.
- **Michael Peregrine**, Partner, McDermott Will & Emery LLP, Chicago, Ill.
- **James Schwartz**, Partner, Government & Regulatory Area, Manatt, Phelps & Phillips, LLP, Los Angeles, Calif.
- **Jane Wilton**, General Counsel, The New York Community Trust, New York, N.Y.
- **Ellen Zimmerman**, General Counsel, United Jewish Appeal Federation of New York, New York, N.Y.

BIOGRAPHIES OF THE MEMBERS OF THE LEGAL FRAMEWORK WORK GROUP

Co-Conveners

Robert Boisture is a senior member of the tax-exempt organizations practice group of the Washington, D.C., law firm of Caplin & Drysdale, Chartered, and specializes in legal issues affecting tax-exempt organizations. Mr. Boisture has advised clients on numerous subjects, including qualification for tax-exempt status, charitable contributions, private foundation rules, legal responsibilities of charitable boards, unrelated business income tax, for-profit subsidiaries and joint ventures, limitations on legislative activities of charities, and state law fiduciary duties of charitable directors. He is a frequent writer and speaker on exempt organization issues, and is co-editor in chief of the *Journal of Taxation of Tax-Exempt Organizations*. From 1986 to 1992, Mr. Boisture was associate general counsel and director of public policy for the YMCA of the USA. He holds undergraduate degrees from Princeton and Oxford universities, and a J.D. from Yale Law School.

LaVerne Woods is a partner in the Seattle office of Davis Wright Tremaine LLP, where she chairs the firm's tax-exempt organizations group. She represents nonprofit organizations in matters such as qualification for tax exemption, mergers and restructuring, joint ventures and entrepreneurial activities, creation of "friends of" and supporting organizations, Internet-based activities, conversions to and from tax-exempt status, advocacy, charitable solicitations, endowment management, and tax-exempt bond financing. Ms. Woods also helps private foundations establish grantmaking compliance programs and provides grantmaking training workshops. Prior to joining Davis Wright in 1987, she practiced in Washington, D.C., where she was involved in tax legislative matters. Ms. Woods is vice chair of the American Bar Association Section of Taxation Exempt Organizations Committee. Ms. Woods is a past chair of the Washington State Bar Association Business Section's Nonprofit Corporations Committee. She received her bachelor's from Yale University and her law degree from Harvard University.

Members

Betsy Buchalter Adler is a principal in the San Francisco firm of Silk, Adler & Colvin. She specializes in tax-exempt organizations, with an emphasis on grantmaking charities, including family, company, and community foundations, internal governance issues, and international philanthropy. Ms. Adler is currently the chair of the Exempt Organizations Committee of the American Bar Association Tax Section and was the founding chair of the Tax-Exempt Organizations Committee of the California State Bar's Tax Section. She lectures frequently on legal issues of interest to nonprofit organizations, has published numerous articles, and is the author of *The Rules of the Road: A Guide to the Law of Charities in the United States*, published by the Council on Foundations. She is an officer of the Cisco Learning Institute and a member of the board of directors of The Foundation Incubator. She holds a J.D. from the University of California at Berkeley.

Michael E. Batts is managing partner of Graham, Cottrill, Jackson, Batts & Hostetter, LLP in Orlando, serving as director of the firm's Nonprofit Services Group and editor of its quarterly newsletter, *The Nonprofit Watchman*. He is an advisory board member to three colleges, a member of the Evangelical Council for Financial Accountability's standards committee, and is current chairman of the board of The Master's Academy of Central Florida. Mr. Batts has drafted federal and state legislation and has successfully lobbied for various changes in Florida law for nonprofit organizations. He has authored numerous articles related to nonprofit organizations, is a frequent speaker throughout the country in this arena, and has been a guest on various talk shows to discuss nonprofit issues. Mr. Batts graduated *summa cum laude* from Stetson University and was recognized for attaining the highest scores in the state of Florida on the CPA examination.

Paul Berger is a senior partner with Arnold & Porter LLP in its Washington, D.C., office. His 47 years as a tax lawyer have involved extensive work with a wide range of tax-exempt organizations nationally and locally, and he also represents labor organizations, foreign and domestic corporations, partnerships, and other business entities. Mr. Berger has worked extensively on matters relating to private foundations and a large number of nationally known public charities. For decades, he has served as pro bono tax counsel to the Jewish Council for Public Affairs (formerly the National Jewish Community Relations Advisory Council). Mr. Berger is a frequent contributor to legal periodicals, including the *Tax Lawyer*, the *Journal of Taxation*, numerous law reviews, and Practising Law Institute publications. He holds a J.D. from and is a trustee of New York University School of Law.

Eve Rose Borenstein is a principal with Borenstein and McVeigh Law Office LLC, in Minneapolis, focusing on the impact of tax and regulatory rules applied by the IRS and state agencies on tax-exempt organizations. She also counsels organizations on the practical application of governance and various other state statutory mandates and aspirational "best practices." Ms. Borenstein has represented more than 750 tax-exempt organizations before the IRS and is an active contributor to the American Bar Association's Tax Section Committee on Exempt Organizations and to the American Institute of Certified Public Accountants. She teaches nonprofits directly and the accounting and legal community serving them. She started her solo practice in 1988, which merged in 2004 to form Borenstein and McVeigh. She received her law degree from the University of Minnesota.

Bonnie S. Brier is general counsel to The Children's Hospital of Philadelphia, a position she has held since 1990. Ms. Brier is an author and lecturer on issues involving tax-exempt organizations and health care organizations. Her leadership positions in professional associations have included board member of the American Health Lawyers Association, chair of the American Bar Association's Exempt Organizations Committee, member of the ABA's Taxation and Health Law sections, chair and member of the Governing Council, member of the American College of Tax Counsel, and member of the American Law Institute. She has also been a member of the advisory boards to the National Center of Philanthropy and the Law and *The Exempt Organization Tax Review*. She graduated *magna cum laude* from Cornell University and holds a J.D. from Stanford University Law School.

Sharon Cott is vice president, secretary and general counsel of The Metropolitan Museum of Art in New York City, where she is responsible for legal issues involving art purchases, gifts, and bequests, acquisitions policies, and the management of all litigation involving the museum. In addition, she oversees the museum's ethics policies and serves as chair of its Professional Practices Committee. Ms. Cott joined The Metropolitan Museum in 1988 as assistant secretary and associate counsel responsible for tax and corporate law issues, and in 1992 she was promoted to secretary and general counsel. A certified public accountant, she has lectured on nonprofit tax, governance, and ethical issues. She is a member of the Art Law Committee of the Association of the Bar of the City of New York. A Phi Beta Kappa graduate of the University of Virginia, Ms. Cott earned her law degree from the Yale Law School.

Harvey P. Dale is the founding president and director of Atlantic Philanthropies, a foundation which focuses on aging, disadvantaged children and youth, health of populations, and reconciliation and human rights. Mr. Dale has also been professor of philanthropy and the law at New York University School of Law since 1977, and is the director of the National Center of Philanthropy and the Law at NYU. He is currently a trustee of the Legal Resources Trust in South Africa and chair of the Friends of the South African Constitutional Court (USA), Inc. He consults for the American Law Institute and its Project on Nonprofit Organizations, is a member of the advisory committee to the Center on Nonprofits and Philanthropy at the Urban Institute, and has served as a member of the advisory group on exempt organizations to the IRS. He holds a J.D. from Harvard University.

Janne G. Gallagher became vice president and general counsel of the Council on Foundations in April 2003, after four years as deputy general counsel. Ms. Gallagher previously spent 17 years in private practice, most recently at the Washington, D.C., firm of Caplin & Drysdale, where she specialized in the representation of tax-exempt organizations. She is a member of the District of Columbia Bar and of the Exempt Organization Committee of the American Bar Association's Tax Section, for which she co-chairs the Community Foundations Subcommittee. Her recent publications include, "The Legal Structure of Property Tax Exemption," which appeared in the book, *Property-Tax Exemption for Charities* and "Been Down So Long It Looks Like UMIFA to Me," in the March 2003 issue of *Foundation News and Commentary*. A graduate of Trinity College in Washington, D.C., and Boston College Law School, Ms. Gallagher also holds a Master of Law degree from the Georgetown University Law Center.

F. Sheffield Hale joined the American Cancer Society as chief counsel in 2002. Prior to this position, he was a partner in the firm of Kilpatrick Stockton LLP. Mr. Hale is chairman of the Atlanta Historical Society, a past chairman of the Georgia Trust for Historic Preservation and St. Judes Recovery Center, and is the immediate past chair of the State of Georgia's Judicial Nominating Commission. Mr. Hale also serves as a member of the Board of Curators of the Georgia Historical Society, a trustee of Atlanta Landmarks, Inc., and is on the advisory board of the University of Georgia Honors Program. Mr. Hale graduated *summa cum laude* from the University of Georgia and holds a J.D. from the University of Virginia School of Law.

Antonia Hernández joined the California Community Foundation as president and CEO in February 2004. Established in 1915, the \$670-million foundation is one of the largest and most active philanthropic organizations in Southern California. Previously, Ms. Hernández was

president and general counsel of the Mexican American Legal Defense and Educational Fund, a national nonprofit litigation and advocacy organization. Before joining MALDEF as a regional counsel in Washington in 1981, she was a staff attorney with the Los Angeles Center for Law and Justice and then worked as counsel to the United States Senate Committee on the Judiciary. Ms. Hernández is a trustee for the Rockefeller Foundation and a member of the board of directors for the Automobile Club of Southern California and Golden West Financial Corporation. She serves on various commissions, advisory boards, committees and panels, including the Pacific Council for International Policy. She holds a J.D. from UCLA.

Joshua J. Mintz is vice president and general counsel of the John D. and Catherine T. MacArthur Foundation in Chicago. He is responsible for the legal affairs of the foundation worldwide and is a member of the senior team that advises the president of the foundation on policy matters and strategic direction. Prior to joining the foundation in 1994, he was a partner with the law firm of Sidley Austin Brown & Wood. Mr. Mintz is a member of the board of directors of the Donors Forum of Chicago and of the Juvenile Protective Association, a nonprofit organization providing counseling and other services to children at risk and their families. He is a member of the U.S. International Grantmaking Project of the Council on Foundations and of the Treasury Guidelines Working Group, chaired by the council. He holds a J.D. from the University of Miami.

David B. Mulvihill is vice president and general counsel of the Make-A-Wish Foundation of America, a national nonprofit organization with 74 chapters that grant the wishes of children with life-threatening medical conditions. A substantial portion of Mr. Mulvihill's time is spent aggressively protecting the Make-A-Wish name and trademarks from infringement by unscrupulous sound-alike organizations and others. In connection with these efforts, he has worked closely with various state charity officials, as well as with the U.S. Senate Finance Committee and the Federal Trade Commission. Prior to joining Make-A-Wish, Mr. Mulvihill was a partner in a mid-size firm in Pittsburgh, where his practice was devoted primarily to commercial litigation. A long-time Make-A-Wish volunteer at the local and national levels, Mr. Mulvihill received a prestigious Jefferson Medal from the American Institute for Public Service for his work with the Western Pennsylvania chapter.

Michael W. Peregrine is a partner in the Chicago office of McDermott Will & Emery LLP, which focuses on advising nonprofit health care facilities and systems and other charitable organizations on issues such as fiduciary duty, taxes, and charitable trusts. Prior to joining the firm, he was a partner in a major national law firm for 24 years. Cited by *The National Law Journal* as one of the "40 Health Care Lawyers Who Have Made Their Mark," Mr. Peregrine serves as an advisor on nonprofit law to the American Law Institute and is a faculty member of The Governance Institute in La Jolla, California. He has authored over 100 articles on health care, tax-exempt organization and governance topics, and is a member of the editorial boards of *BNA's Health Law Reporter* and the *Exempt Organization Tax Review*. He holds a J.D. from Northwestern University.

James Schwartz is a partner in the Los Angeles office of Manatt, Phelps & Phillips LLP. He is co-chair of the firm's Healthcare Industry Practice Group and a member of the Steering Committee of the Not-for-Profit Practice Group. He is the author of the California Attorney

General's Review Protocol for Ownership or Control Transfers of Non-Profit Health Facilities. He was the principal drafter of the California law governing nonprofit hospital sales, and co-drafted the National Association of Attorneys General Model Act for Health Facility Conversions. Listed in "The Best Lawyers in America" and in "Southern California Superlawyer," Mr. Schwartz is a former deputy attorney general for the California attorney general and has over 25 years experience in charitable trust and nonprofit corporation law. He holds a J.D. from University of California at Berkeley.

Jane Wilton is general counsel of The New York Community Trust, the country's largest community foundation, with over \$1.8 billion in assets. She is responsible for a broad range of legal issues, including charitable contributions, donor-advised funds, board governance issues, unrelated business income tax, foreign grantmaking, commercial co-ventures, lobbying, and fiduciary duties of trusts and charitable corporations. Prior to joining the trust in 1992, she was in private tax practice at a New York City law firm. Ms. Wilton is the author of The New York Community Trust's *Professional Notes* series, and has lectured on various subjects involving charities and planned giving. She holds a B.A. from Michigan State University, a J.D. from the University of Michigan School of Law, and an LL.M. in taxation from New York University.

Ellen Zimmerman is general counsel of United Jewish Appeal (UJA) Federation of New York, Inc., one of the largest local charities in the United States. Before joining UJA-Federation, she worked in the counsel's office of Lincoln Center for the Performing Arts. She was also a partner in the law firm of Lord Day Lord, where she was a member of the real estate department for 11 years, and an assistant corporation counsel for the city of New York. Ms. Zimmerman graduated from Barnard College and received her J.D. from Brooklyn Law School. She is admitted to both the state and federal bars, and is a board member of the New York Chapter of the Association of Corporate Counsel.