

FORUM ON PHILANTHROPY AND THE PUBLIC GOOD

**PHILANTHROPY BOOT CAMP
FOR JOURNALISTS**

Boston College Law School

April 25, 2019



**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 of 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. The day-long program will engage many of the nation's most noted 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 most prominent 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 organizations used in charitable giving, including private foundations, public charities, community foundations, donor-advised funds and limited liability corporations. In addition, the session will include a discussion of how recent changes to the tax law are likely to affect the charitable giving in its many forms.

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

David Borenstein, Applied Nonprofit Research

Todd Wallack, The Boston Globe

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. The IRS's release of 990 data in machine-readable format dramatically increased access to nonprofits' tax returns filed electronically from 2011 to the present. However, challenges to usability persist.

State Regulation and Enforcement of Nonprofits

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

Karin Kunstler Goldman, Deputy Head of the Charities Bureau of the N.Y. State Attorney General's Office

Covering 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, this session will discuss the various online resources available to help journalists with their investigations.

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. In addition, attendees will have the opportunity to bring their most pressing challenges in charity investigations for discussion.

CONFERENCE SCHEDULE

April 25, 2019

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

David Borenstein (Applied Nonprofit Research)

Todd Wallack (*The Boston Globe*)

11:30 am

State Regulation and Enforcement of Nonprofits

Eric Carriker (Office of the Attorney General of Massachusetts)

Karin Kunstler Goldman (N.Y. State Attorney General's Office)

12:30 pm

Lunch

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 fo-

cuses 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.

DAVID BORENSTEIN



David Borenstein is the Chief Technology Officer at Open990, a website that provides free profiles and data sets concerning US tax-exempt organizations, and a consultant at Applied Nonprofit Research. Formerly the Director of Data Science at Charity Navigator, he co-founded Open990 to increase awareness and access to public records concerning this nearly trillion-dollar sector. Prior to Charity Navigator, he worked as a computational biologist at the Broad Institute of MIT and Harvard. He holds a Ph.D. in Quantitative and Computational Biology from Princeton University.

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.

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. 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. 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.

In 2017, he won the Everett McKinley Dirksen Award for Distinguished Reporting of Congress for coverage of Health and Human Services Secretary Tom Price's stock purchases.

Mr. Grimaldi has worked for *The Seattle Times* and *The Orange County Register*, where he also was a contributor to stories that won the staff a Pulitzer for investigative reporting in 1996. He has taught investigative journalism at Princeton University and is a frequent lecturer at the George Washington University. Mr. Grimaldi was president and board member of Investigative Reporters and Editors,

a board member of the Fund for Investigative Journalism and is a frequent panelist at IRE's conferences. He currently is on the governing board of the Reporters Committee for Freedom of the Press. He has degrees from the University of Missouri and Columbia University in New York, where he was a Knight-Bagehot fellow for business and economics journalism.

KARIN KUNSTLER GOLDMAN



Karin Kunstler Goldman is the Deputy Bureau Chief in the New York State Attorney General's Charities Bureau. Karin was the 2001-2002 president of the National Association of State Charity Officials and is a founding member of the Governance Matters. From 2003 to 2007, she 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 from 2008 to 2011. As a volunteer, Karin participated in training programs conducted for charity regulators throughout the country by the National State Attorneys General Program on Charities Regulation and Oversight Project at Columbia University Law School. Prior to joining the Attorney General's office, Karin was a Reginald Heber Smith Fellow

and a staff attorney at South Brooklyn Legal Services Corporation. As an Eisenhower Exchange Fellow in Hungary, Karin worked with nonprofit organizations, government officials and legislative drafters in developing the law and regulations affecting Hungary's nonprofit sector. She has consulted with government officials and legislative drafters in Ukraine and China on the development of statutory regulation of charitable organizations in those countries. Karin was a guest of the People's Republic of China at its 2007 International Symposium on Charity Legislation in China at which she was a speaker, and in 2015 she participated in workshops in China on the developing nonprofit law. Karin is a co-author of *State Regulation and Enforcement in the Charitable Sector*, a 2016 report of the Urban Institute. Karin and her husband, Neal, spent two years as Peace Corps volunteers in Senegal, West Africa. They have two children and four grandchildren. Karin has a law degree from Rutgers University Law School, a BA from Connecticut College and an MA from Columbia 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*. She was also named to the *NonProfit Times* Power & Influence Top 50 in 2017 and 2018 for her work promoting reform of the tax rules governing philanthropy.

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.

TODD WALLACK



Todd Wallack is an investigative and data reporter for the *Boston Globe* Spotlight Team. He has been a Pulitzer finalist four times as part of small teams at the *Globe*, including in 2018 for a series that explored racism in Boston. He has also won national awards from the Scripps Howard Foundation and the Society of Professional Journalism for his work on public records. Prior to joining the *Globe* in 2007, Wallack worked for the *San Francisco Chronicle*, *Dayton Daily News*, and the *Boston Herald*. He graduated from Northwestern University's Medill School of Journalism.

PARTICIPATING JOURNALISTS*

MOLLY BOIGON
WGBH

JOSH CINELLI
Ford Foundation

KATHERINE DOYLE
Pulitzer Center on Crisis Reporting

LEV FACHER
STAT (Boston Globe)

DEIRDRE FERNANDES
Boston Globe

ERIQ GARDNER
The Hollywood Reporter

CHRIS JOHNSON
Washington Blade

ALEX KOTCH
Sludge

LIZ KOWALCZYK
Boston Globe

DYLAN MATTHEWS
Vox

JENIFER MCKIM
NE Center for Investigative Reporting

ALEX MILLER
Newsy

TANVI MISRA
The Atlantic

DOUGLAS MOSER
NBC10 Boston

MAGGIE MULVIHILL
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BEN PAYNTER
Fast Company

PARKER SCHORR
Wisconsin Watch

DANIEL STRAUSS
Politico

MICHAEL THEIS
Chronicle of Philanthropy

LUCIA WALINCHUS
Eye on Ohio

BEN WERMUND
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