

# COMMITTEE ON ETHICS

## EMPLOYEE POST-TRAVEL DISCLOSURE FORM Original Amendment

This form is for disclosing the receipt of travel expenses from private sources for travel taken in connection with official duties. This form does not eliminate the need to report privately-funded travel on the annual *Financial Disclosure Statements* of those employees required to file them. In accordance with House Rule 25, clause 5, **you must complete this form and file it with the Clerk of the House by email at [gifttravelreports@mail.house.gov](mailto:gifttravelreports@mail.house.gov), within 15 days after travel is completed.** Please **do not** file this form with the Committee on Ethics.

**NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.**

1. Name of Traveler: Andrew Lai
2. a. Name of Accompanying Relative: \_\_\_\_\_ **OR**  None  
b. Relationship to Traveler:  Spouse  Child  Other (specify): \_\_\_\_\_
3. a. Dates: Departure: 4/3/25 Return: 4/4/25  
b. Dates at Personal Expense, if any: \_\_\_\_\_ **OR**  None
4. Departure City: Washington, D.C. Destination: NYC Return City: Washington, D.C.
5. Sponsor(s), Who Paid for the Trip: National Center on Philanthropy and the Law, NYU School of Law
6. Describe Meetings and Events Attended: I attended the all-day mini-conference which was held on April 4, 2025. Participants discussed endowment tax issues and recent tax legislation relating to exempt organizations.
7. Attached to this form are **each** of the following, *signify that each item is attached by checking the corresponding box:*
  - a.  a completed *Sponsor Post-Travel Disclosure Form*;
  - b.  the *Primary Trip Sponsor Form* completed by the trip sponsor **prior** to the trip, **including all** attachments **and** the *Additional Sponsor Form(s)*;
  - c.  page 2 of the completed *Traveler Form* submitted by the employee; **and**
  - d.  the letter from the Committee on Ethics approving my participation on this trip.
8. a.  I represent that I participated in each of the activities reflected in the attached sponsor's agenda. *Signify statement is true by checking the box.*  
b. If not, explain: \_\_\_\_\_

**I certify that the information contained on this form is true, complete, and correct to the best of my knowledge.**

Signature of Traveler: 

Date: 4/8/25

I authorized this travel in advance. I have determined that all of the expenses listed on the attached *Sponsor Post-Travel Disclosure Form* were necessary and that the travel was in connection with the employee's official duties and would not create the appearance that the employee is using public office for private gain.

Name of Supervising Member: JASON SMITH, CHAIRMAN

Date: 4.9.2025

Signature of Supervising Member: 

# COMMITTEE ON ETHICS

## SPONSOR POST-TRAVEL DISCLOSURE FORM

Original  Amendment

This form must be completed by an officer of any organization that served as the primary trip sponsor in providing travel expenses or reimbursement for travel expenses to House Members, officers, or employees under House Rule 25, clause 5. **A completed copy of the form must be provided to each House Member, officer, or employee who participated in the trip within 10 days of their return.** You must answer all questions, and check all boxes, on this form for your submission to comply with House Rules and the Committee's Travel Regulations. Failure to comply with this requirement may result in the denial of future requests to sponsor trips and/or subject the current traveler to disciplinary action or a requirement to repay the trip expenses.

**NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.**

1. Sponsor(s) who paid or provided in-kind support for the trip: \_\_\_\_\_

2. Travel Destination(s): \_\_\_\_\_

3. Date of Departure: \_\_\_\_\_ Date of Return: \_\_\_\_\_

4. Name(s) of Traveler(s): \_\_\_\_\_

*Note:* You may list more than one traveler on a form only if **all** information is **identical** for each person listed.

5. **Actual amount** of expenses paid on behalf of, or reimbursed to, each individual named in Question 4:

	Total Transportation Expenses	Total Lodging Expenses	Total Meal Expenses	Total Other Expenses (dollar amount per item and description)
Traveler	\$473			
Accompanying Family Member				

6.  All expenses connected to the trip were for actual costs incurred and not a *per diem* or lump sum payment. Signify statement is true by checking box.

**I certify that the information contained in this form is true, complete, and correct to the best of my knowledge.**

Signature: Joe & Mary Date: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Organization: \_\_\_\_\_

**I am an officer of the above-named organization. Signify statement is true by checking box.**

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

*Committee staff may contact the above-named individual if additional information is required.*

If you have questions regarding your completion of this form, please contact the Committee on Ethics at 202-225-7103.

# COMMITTEE ON ETHICS

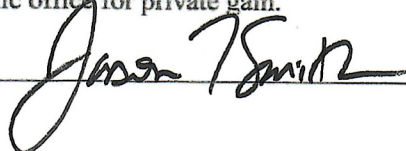
## TRAVELER FORM

1. Name of Traveler: Andrew Lai
2. Sponsor(s) who will be paying or providing in-kind support for the trip: National Center on Philanthropy and the Law, NYU School of Law
3. City and State **OR** Foreign Country of Travel: New York, NY
4. a. Date of Departure: 4/3/25 Date of Return: 4/4/25  
b. Yes  No  Will you be extending the trip at your personal expense?  
If yes, list dates at personal expense: \_\_\_\_\_
5. a. Yes  No  Will you be accompanied by a family member at the sponsor's expense? **If yes:**
  - (1) Name of Accompanying Family Member: \_\_\_\_\_
  - (2) Relationship to Traveler:  Spouse  Child  Other (specify): \_\_\_\_\_
  - (3) Yes  No  Accompanying Family Member is at least 18 years of age?
6. a. Yes  No  Did the trip sponsor answer "Yes" to Question 8(c) on the *Primary Trip Sponsor Form* (i.e., travel is sponsored by an entity that employs a registered federal lobbyist or a foreign agent)?  
b. If yes, and you are requesting lodging for two nights, explain why the second night is warranted:  
\_\_\_\_\_  
\_\_\_\_\_
7. Yes  No  *Primary Trip Sponsor Form* is attached, including agenda, invitation, invitee list, and any other attachments and Additional Sponsor Forms.  
NOTE: The agenda should show the traveler's individual schedule, including departure and arrival times and identify the specific events in which the traveler will be participating.
8. Explain why participation in the trip is connected to the traveler's individual official or representational duties. **Staff should include their job title and how the activities on the itinerary relate to their duties.**  
As part of my subject matter portfolio, I advise on tax legislation relating to exempt organizations.  
Attending this conference will provide me with an opportunity to learn about current issues in this area and engage with academics and other tax practitioners in this area.
9. Yes  No  **Is the traveler aware of any registered federal lobbyists or foreign agents involved in planning, organizing, requesting, or arranging the trip?**
10. For staff travelers, to be completed by your employing Member:

### ADVANCED AUTHORIZATION OF EMPLOYEE TRAVEL

I hereby authorize the individual named above, an employee of the U.S. House of Representatives who works under my direct supervision, to accept expenses for the trip described in this request. I have determined that the above-described travel is in connection with my employee's official duties and that acceptance of these expenses will not create the appearance that the employee is using public office for private gain.

Signature of Employing Member: \_\_\_\_\_



Date: 2.27.2025

# COMMITTEE ON ETHICS

## PRIMARY TRIP SPONSOR FORM

This form should be completed by private entities offering to provide travel or reimbursement for travel to House Members, officers, or employees under House Rule 25, clause 5. A completed copy of the form (and any attachments) should be provided to each invited House Member, officer, or employee, who will then forward it to the Committee together with a *Traveler Form* at least 30 days before the start date of the trip. The trip sponsor should NOT submit the form directly to the Committee. The Committee's website (ethics.house.gov) provides detailed instructions for filling out the form. The Committee will notify the House invitees directly of its decision and will not notify the trip sponsors.

**NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001. Failure to comply with the Committee's Travel Regulations may also lead to the denial of permission to sponsor future trips. Signatures must comply with section 104(bb) of the Travel Regulations.**

1. Sponsor who will be paying for the trip: CNCPA  
National Center on Philanthropy and the Law, NYU School of Law
2.  I represent that the trip will not be financed, in whole or in part, by a registered federal lobbyist or foreign agent. Signify that the statement is true by checking box.
3. **Check only one.** I represent that:
  - a.  The primary trip sponsor has not accepted from any other source, funds intended directly or indirectly to finance any aspect of the trip; **OR**
  - b.  The trip is arranged without regard to congressional participation and the primary trip sponsor has accepted funds only from entities that will receive a tangible benefit in exchange for those funds; **OR**
  - c.  The primary trip sponsor has accepted funds, services, or in-kind assistance from other source(s) intended directly or indirectly to finance all or part of this trip and has enclosed disclosure forms from each of those entities.  
If "c" is checked, list the names of the additional sponsors: \_\_\_\_\_
4. Provide names and titles of ALL House Members and employees you are inviting. For each House invitee, provide an explanation of why the individual was invited (include additional pages if necessary): Andrew Lai is the only House employee we invited. We invited him for his expertise regarding legislation pertaining to nonprofit law.
5. Yes  No  Is travel being offered to an accompanying family member of the House invitee(s)?
6. Date of Departure: 4/3/25 Date of Return: 4/4/25
7. a. City of departure: Washington DC  
b. Destination(s): New York City  
c. City of return: Washington DC
8. **Check only one.** I represent that
  - a.  The sponsor of the trip is an institution of higher education within the meaning of section 101 of the Higher Education Act of 1965; **OR**
  - b.  The sponsor of the trip does not retain or employ a registered federal lobbyist or foreign agent; **OR**
  - c.  The sponsor employs or retains a registered federal lobbyist or foreign agent, but the trip is for attendance at a one-day event and lobbyist / foreign agent involvement in planning, organizing, requesting, or arranging the trip was *de minimis* under the Committee's travel regulations.

9. **Check only one of the following.**

- a.  I checked 8(a) or (b) above; **OR**
- b.  I checked 8(c) above but am not offering any lodging; **OR**
- c.  I checked 8(c) above and am offering lodging and meals for one night; **OR**
- d.  I checked 8(c) above and am offering lodging and meals for two nights. If you checked this box, explain why the second night of lodging is warranted. \_\_\_\_\_

10.  Attached is a detailed agenda of the activities House invitees will be participating in during the travel (i.e., an hourly description of planned activities for trip invitees). *Indicate agenda is attached by checking box.*

11. **Check only one of the following.**

- a.  I represent that a registered federal lobbyist or foreign agent will not accompany House Members or employees on any segment of the trip. *Signify the statement is true by clicking the box; OR*
- b.  *Not Applicable.* Trip sponsor is a U.S. institution of higher education.

12. For *each* sponsor required to submit a sponsor form, describe the sponsor's interest in the subject matter of the trip *and* its role in organizing and/or conducting the trip:

*The NCPL is organized and operated under IRS 501(c)(3) and 509(a)(3). The NCPL holds mini-conferences to convene relevant experts in order to react to specific events and issues arising in the nonprofit sector.*

13. **Answer parts a and b. Answer part c if necessary:**

- a. Mode of travel: Air  Rail  Bus  Car  Other  (specify: \_\_\_\_\_)
- b. Class of travel: Coach  Business  First  Charter  Other  (specify: \_\_\_\_\_)
- c. If travel will be first class, or by chartered or private aircraft, explain why such travel is warranted: \_\_\_\_\_

14.  I represent that the expenditures related to local area travel during the trip will be unrelated to personal or recreational activities of the invitee(s). *Signify that the statement is true by checking box.*

15. **Check only one.** I represent that either:

- a.  The trip involves an event that is arranged or organized *without regard* to congressional participation and that meals provided to congressional participants are similar to those provided to or purchased by other event attendees; **OR**
- b.  The trip involves events that are arranged specifically *with regard* to congressional participation. If "b" is checked:

- 1) Detail the cost *per day* of meals (approximate cost may be provided): *The cost for breakfast, lunch, and a reception will be approx \$170.00 for one day.*
- 2) Provide the reason for selecting the location of the event or trip: *Proximity to the NCPL's offices and transportation*

16. Name, nightly cost, and reasons for selecting each hotel or other lodging facility:

Hotel Name: *Cornell Club* City: *New York, NY* Cost Per Night: *Approx \$425*  
Reason(s) for Selecting: *The event will be held at the Cornell Club*  
Hotel Name: \_\_\_\_\_ City: \_\_\_\_\_ Cost Per Night: \_\_\_\_\_  
Reason(s) for Selecting: \_\_\_\_\_  
Hotel Name: \_\_\_\_\_ City: \_\_\_\_\_ Cost Per Night: \_\_\_\_\_  
Reason(s) for Selecting: \_\_\_\_\_

17.  I represent that all expenses connected to the trip will be for actual costs incurred and not a per diem or lump sum payment. *Signify that the statement is true by checking the box.*

18. **Total Expenses for each Participant:**

<input type="checkbox"/> Actual Amounts <input checked="" type="checkbox"/> Good Faith Estimates	Total <b>Transportation</b> Expenses per Participant	Total <b>Lodging</b> Expenses per Participant	Total <b>Meal</b> Expenses per Participant
For each Member, Officer, or Employee	Approx \$300	Approx \$425	Approx \$170
For each Accompanying Family Member	N/A	N/A	N/A

	<b>Other</b> Expenses (dollar amount per item)	Identify Specific Nature of "Other" Expenses (e.g., taxi, parking, registration fee, etc.)
For each Member, Officer, or Employee	\$40	Taxi or carservice
For each Accompanying Family Member	N/A	N/A

19. **Check only one:**

- a.  I certify that I am an officer of the organization listed below; **OR**
- b.  *Not Applicable.* Trip sponsor is an individual or a U.S. institution of higher education.

20. **I certify by my signature that**

- a. **I read and understand the Committee's Travel Regulations;**
- b. **I am not a registered federal lobbyist or registered foreign agent; and**
- c. **The information on this form is true, complete, and correct to the best of my knowledge.**

Signature: Jill Manny Date: 02/26/2025  
 Name: Prof. Jill S. Manny Title: Executive Director  
 Organization: National Center on Philanthropy and Law, NYU School of Law  
 Address: 39 MacDougal St, Room 109 NY, NY 10012  
 Email: Jill.Manny@NYU.edu Telephone: (212) 998-6272

If there are questions regarding this form, please contact the Committee on Ethics at 202-225-7103 or travel.requests@mail.house.gov.

Michael Guest, Mississippi  
*Chairman*  
Mark DeSaulnier, California  
*Ranking Member*

John H. Rutherford, Florida  
Andrew R. Garbarino, New York  
Ashley Hinson, Iowa  
Nathaniel Moran, Texas

Deborah K. Ross, North Carolina  
Glenn F. Ivey, Maryland  
Sylvia R. Garcia, Texas  
Suhas Subramanyam, Virginia



ONE HUNDRED NINETEENTH CONGRESS

## U.S. House of Representatives

COMMITTEE ON ETHICS

Thomas A. Rust  
*Staff Director and Chief Counsel*

Keelie Broom  
*Counsel to the Chairman*

David Arrojo  
*Counsel to the Ranking Member*

1015 Longworth House Office Building  
Washington, D.C. 20515-6328  
Telephone: (202) 225-7103  
<https://Ethics.House.gov>

March 24, 2025

Mr. Andrew Lai  
Joint Committee on Taxation  
502 Ford House Office Building  
Washington, DC 20515

Dear Mr. Lai:

Pursuant to House Rule 25, clause 5(d)(2), the Committee on Ethics hereby approves your proposed trip to New York, New York, scheduled for April 3 to 4, 2025, sponsored by National Center on Philanthropy and the Law.

You must complete an Employee Post-Travel Disclosure Form (which your employing Member must also sign) and file it, together with a Sponsor Post-Travel Disclosure Form completed by the trip sponsor, with the Clerk of the House within 15 days after your return from travel. As part of that filing, you are also required to attach a copy of this letter and both the Traveler and Primary Trip Sponsor Forms (including attachments) you previously submitted to the Committee in seeking pre-approval for this trip. If you are required to file an annual Financial Disclosure Statement, you must also report all travel expenses totaling more than \$480 from a single source on the "Travel" schedule of your annual Financial Disclosure Statement covering this calendar year. Finally, Travel Regulation § 404(d) also requires you to keep a copy of all request forms and supporting information provided to the Committee for three subsequent Congresses from the date of travel.

If you have any further questions, please contact the Committee's Office of Advice and Education at extension 5-7103.

Sincerely,

Michael Guest  
Chairman

Mark DeSaulnier  
Ranking Member

MG/MD:kjf

**From:** [Tunis, Alexandra](#)  
**To:** [Lai, Andrew](#)  
**Cc:** [jill.manny@nyu.edu](mailto:jill.manny@nyu.edu)  
**Subject:** Mini-Conference on Tax Treatment of Endowments and Other Charitable Accumulations  
**Date:** Friday, February 7, 2025 3:17:59 PM  
**Attachments:** [image001.png](#)

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This message came from outside your organization.

## NEW YORK UNIVERSITY

*A private university in the  
public service*

School of Law  
National Center on Philanthropy and the Law

139 MacDougal Street, 1st Floor  
New York, NY 10012-1076  
Telephone: (212) 998-6168  
Fax: (212) 995-3149  
E-mail: [ncpl.info@nyu.edu](mailto:ncpl.info@nyu.edu)  
Website: [www.law.nyu.edu/ncpl](http://www.law.nyu.edu/ncpl)

Professor Harvey P. Dale  
*University Professor of Philanthropy and the Law  
Director*

Professor Jill S. Manny  
*Executive Director*

February 7, 2025

Andrew Lai, Esq.  
The Joint Committee on Taxation  
1625 Longworth House Office Building  
Washington, DC 20515

Dear Andrew:

We, along with Eugene Steuerle, Co-founder of the Urban-Brookings Tax Policy Center and Richard B. Fisher Chair at the Urban Institute, are pleased to invite you to attend a mini-conference co-sponsored by the National Center on Philanthropy and the Law and the Urban Institute. This mini-conference has been arranged to discuss recent proposals regarding the tax treatment of certain charitable assets and is tentatively entitled "Tax Treatment of Endowments and Other Charitable Accumulations." The conference participants will engage in an informal discussion, without papers, presenters, or speakers. This gathering is not meant to resolve the issues raised. Instead, it is intended to clarify the concerns over endowments and other assets across the nonprofit sector, to discuss whether current tax proposals can address those concerns, and to consider what further information would be helpful in resolving the debate. We hope that you can participate with us in a rigorous and open discussion on this

very interesting topic.

The mini-conference is scheduled for Friday, April 4, 2025 from 10:00 a.m. to 3:30 p.m. at the Cornell Club at 6 East 44<sup>th</sup> St., New York, NY 10017. A reception will follow the conference.

Attendance will be limited to approximately 20 people. We ask that you respond as soon as possible by contacting our Program Coordinator, Allie Tunis, at (212) 998-6168 or at [allie.tunis@nyu.edu](mailto:allie.tunis@nyu.edu).

All of your reasonable travel expenses are reimbursable, including coach transportation and hotel. A block of hotel rooms will be reserved for conference participants. If you have any questions regarding the conference, please do not hesitate to call Jill at (212) 998-6272.

We look forward to seeing you on Friday, April 4<sup>th</sup>.

Sincerely,

Harvey P. Dale and Jill S. Manny

# AGENDA

NATIONAL CENTER ON PHILANTHROPY AND THE LAW  
&  
THE URBAN-BROOKINGS TAX POLICY CENTER  
MINI-CONFERENCE  
TAX TREATMENT OF ENDOWMENTS AND OTHER CHARITABLE ACCUMULATIONS

The Cornell Club-New York  
6 E. 44<sup>th</sup> St., New York, NY 10017  
April 4, 2024

- 10:00 – 10:15 a.m.      **Introductions and Opening Remarks**  
*Harvey P. Dale and Eugene Steuerle*
- 10:15 – 10:45 a.m.      **Data: What are the dollars at play and where do they reside?  
What additional data would be useful?**  
Moderators: *Eugene Steuerle and Robert McClelland*
- 10:45 – 11:30 a.m.      **Current Law: What are the rules and how did we get here?**  
Moderator: *Benjamin Soskis*
- 11:30 a.m. – 11:45      Coffee Break
- 11:45 a.m. – 12:30 p.m.      **Intended Consequences: What changes have been proposed  
and by whom?**  
Moderator: *Michael Kaercher*
- 12:30 - 1:30 p.m.      Lunch
- 1:30 – 2:30 p.m.      **Institutions: Does one-size fits all approach make sense?**  
Moderator: *Jill S. Manny*
- 2:30 – 3:30 p.m.      **Unintended Consequences: How might behavior shift in  
response to proposals? Will behavioral shifts defeat intended  
consequences of proposals?**  
Moderator: *Harvey P. Dale*
- 3:30 – 5:00 p.m.      Reception

National Center on Philanthropy and the Law & Urban-Brookings Tax Policy Center

April 4, 2025

“Tax Treatment of Endowments and Other Charitable Accumulations.”

Mini-Conference Participants

**Gabriella Abrego**

Charles Stewart Mott Foundation  
Mott Foundation Building  
503 S. Saginaw Street  
Suite 1200  
Flint, MI 48502-1851  
(810) 766-1761  
gabrego@mott.org

**Diana Aviv**

ourCovenant  
2101 Connecticut Ave NW, #54  
Washington DC 20008  
(202) 204-8556 Ext. 556  
diana.ourcovenant@gmail.com

**Ricardo A. Castro, Esq.**

Robert Wood Johnson Foundation  
50 College Road East  
Princeton, NJ 08540-6614  
(609) 627-5707  
rcastro@rwjf.org

**Professor Roger Colinvaux**

Columbus School of Law  
The Catholic University of America  
3600 John McCormack Road, NE  
Washington, DC 20064  
(202) 319-5146  
colinvaux@law.edu

**Professor Harvey P. Dale**

New York University School of Law  
139 MacDougal Street  
Room 110  
New York, NY 10012  
(212) 998-6161  
hpd1@nyu.edu

**Gadi Dechter**

Princeton University  
400 North Capitol Street, NW  
Suite 351  
Washington, DC 20001  
(609) 258-4611  
gdechter@princeton.edu

**Matthew L. Evans**

United Philanthropy Forum  
1020 19th Street, NW  
Suite 360  
Washington, DC 20036  
(202) 759-6920  
matthew@unitedphilforum.org

**Professor Daniel Heist**

George W. Romney Institute for Public  
Service and Ethics  
Brigham Young University  
769 TNRB, BYU Campus  
Provo, UT 84602  
(801) 414-3018  
dan\_heist@byu.edu

**Professor Daniel Hemel**

New York University School of Law  
40 Washington Square South  
Room 325  
New York, NY 10012  
(212) 998-6354  
daniel.hemel@nyu.edu

**Jenn Holcomb**

Council on Foundations  
1255 23rd Street NW  
Suite 200  
Washington, DC 20037  
(202) 935-0894  
jenn.holcomb@cof.org

National Center on Philanthropy and the Law & Urban-Brookings Tax Policy Center

April 4, 2025

“Tax Treatment of Endowments and Other Charitable Accumulations.”

Mini-Conference Participants

**Professor Jill R. Horwitz**  
UCLA School of Law  
385 Charles E. Young Drive, East  
Los Angeles, CA 90095  
(310) 206-1577  
horwitz@law.ucla.edu

**Howard Husock**  
American Enterprise Institute  
1789 Massachusetts Avenue, NW  
Washington, DC 20036  
(917) 692-4862  
Howard.Husock@AEI.org

**Richard Jacob**  
Yale University  
2 Whitney Avenue, 6th Floor  
New Haven, CT 06510  
(203) 436-2893  
richard.jacob@yale.edu

**Michael Kaercher, Esq.**  
The Tax Law Center at NYU Law  
110 West 3rd Street  
Room 204  
New York, NY 10003  
(212) 998-6002  
michael.kaercher@nyu.edu

**Andrew Lai, Esq.**  
Joint Committee on Taxation  
502 Ford House Office Building  
Washington, DC 20515  
(202) 227-0775  
Andrew.Lai@jct.gov

**Ruth M. Madrigal, Esq.**  
KPMG LLP  
1801 K Street NW  
Suite 12000  
Washington, DC 20006  
(202) 533-8817  
ruthmadrigal@kpmg.com

**Professor Jill S. Manny**  
New York University School of Law  
139 MacDougal Street  
Room 109  
New York, NY 10012  
(212) 998-6272  
jill.manny@nyu.edu

**Robert McClelland, Ph.D.**  
Urban Institute  
500 L'Enfant Plaza, SW  
Washington, DC 20024  
(202) 262-5252  
RMcClelland@urban.org

**Alexander L. Reid, Esq.**  
BakerHostetler  
1050 Connecticut Avenue, NW  
Suite 1100  
Washington, DC 20036  
(202) 861-1676  
areid@bakerlaw.com

**Professor David M. Schizer**  
Columbia Law School  
Jerome Greene Hall  
435 West 116th Street  
Room 903  
New York, NY 10027  
(212) 854-2599  
dschiz@law.columbia.edu

**Benjamin Soskis, Ph.D.**  
Urban Institute  
500 L'Enfant Plaza, SW  
Washington, DC 20024  
(202) 833-7200  
BSoskis@urban.org

**C. Eugene Steuerle, Ph.D.**  
Urban Institute  
500 L'Enfant Plaza, SW  
Washington, DC 20024  
(202) 261-5545  
esteuerl@urban.org

National Center on Philanthropy and the Law & Urban-Brookings Tax Policy Center  
April 4, 2025  
“Tax Treatment of Endowments and Other Charitable Accumulations.”  
Mini-Conference Participants

**Professor Luis M. Viceira**  
Harvard Business School  
Baker Library  
Bloomberg Center 367  
Boston, MA 02163  
(617) 495-6331  
lviceira@hbs.edu

**Jeff Williams, Ed.D.**  
Dorothy A. Johnson Center for  
Philanthropy  
Grand Valley State University  
201 Front Ave SW  
Suite 200  
Grand Rapids, MI 49504  
(616) 331-7224  
willije6@gvsu.edu

**Professor Edward A. Zelinsky**  
Benjamin N. Cardozo School of Law  
Yeshiva University  
55 5th Avenue  
Room 941  
New York, NY 10003  
(212) 790-0277  
zelinsky@yu.edu