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*, 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: 10/29/26 Return: 10/30/26
   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 annual NCPL conference on October 29-30, 2026, where I participated in discussions relating to the deduction for charitable contributions.
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: Andrew Lai Digitally signed by Andrew Lai Date: 2026.11.09 09:49:20 -05'00' **Date:** 11/9/26

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 **Date:** 11.9.2026

Signature of Supervising Member: Jason Smith

last updated 7/2023

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: National Center on Philanthropy and the Law, NYU School of Law
2. Travel Destination(s): New York, NY
3. Date of Departure: October 29, 2026 Date of Return: October 30, 2026
4. Name(s) of Traveler(s): Andrew Lai

   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	$310.40	0	Approx $259.72 for meals (dinner, lunch, snack breaks, and receptions) during the Conference	
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: Jill S. Manny **Date:** November 6, 2026

Name: Professor Jill S. Manny **Title:** Executive Director

Organization: National Center on Philanthropy and the Law, NYU School of law

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

Address: 139 MacDougal Street, First Floor

Telephone: (212) 998-6272 **Email:** jill.manny@nyu.edu

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.

last updated 7/2023

DRAFT July 3, 2025

AGENDA

TURBULENCE IN THE NONPROFIT SECTOR: NEW ADMINISTRATION, NEW CHALLENGES
October 30 – 31, 2025

Location: The entire mini-conference, including meals, breaks, and receptions, will take place at 108 West Third Street, in Martin Lipton Hall in D'Agostino Hall at NYU School of Law.

Accommodations: The 11 Howard Hotel is located at 11 Howard St, New York, NY 10013

Arrival: Thursday, October 30, 2025

Thursday, October 30, 2025

2:00 – 3:30 p.m.	**Perturbing the Parameters: What is the Shape of the Charitable Sector in 2025** Daniel Hemel, *Presenter* Michael J. Graetz, *Commentator* C. Eugene Steuerle, *Commentator*
4:00 – 5:30 p.m.	**Revoking Exemption: Authority and Process** Ellen P. Aprill, *Presenter* Roger Colinvaux, *Commentator* Steven T. Miller, *Commentator*
5:30 - 6:30 p.m.	RECEPTION
6:30 - 8:30 p.m.	DINNER

Friday, October 31, 2025

9:00 - 10:30 a.m.	**Taxing Endowments** Richard L. Schmalbeck, *Presenter* Robert C. Berness, *Commentator* Ricardo A. Castro, *Commentator*
11:00 a.m. – 12:30 p.m.	**International Repercussions: Incoming and Outgoing Flows of Charitable and Government Funds** Douglas Rutzen, *Presenter* Ruth M. Madrigal, *Commentator* David Schizer, *Commentator*

DRAFT July 3, 2025

12:30 - 2:00 p.m.	LUNCH
2:00 p.m. – 3:30 p.m.	**How Much Does Revocation of Exemption Really Cost?** Harvey P. Dale, *Presenter* Don Randel, *Commentator* TBD, *Commentator*
3:30 p.m.	SHERRY BAR

Departure: Friday, October 31, 2025

Descriptions of Panels:

Panel I: Perturbing the Parameters: What is the shape of the charitable sector in 2025?

- Discussion regarding benefits and burdens of tax-exempt status.
- In which areas and to what extent are the net benefits sufficient to permit government appropriately to exercise control over nonprofits?

Panel II: Revoking Exemption: Authority and Process

- Discussion of rationales and tests for revocation of exemption.
- Discussion of process for revocation of exemption.

Panel III: Taxing Endowments

- Discussion of proposed increases in taxes on private foundations and public charities.

Panel IV: International Repercussions: Incoming and Outgoing Flows of Charitable and Government Funds

- Discussion of major themes in the definition of charitability and how they differ among jurisdictions.

Panel V: How Much Does Revocation of Exemption Really Cost?

- Discussion of the tax and societal costs of revocation of exemption (and failure to revoke) for different types of charities.

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:

   National Center on Philanthropy and the Law (NCPL)

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 that 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: October 29, 2026 Date of Return: October 30, 2026

7. a. City of departure: October 30, 2026
   b. Destination(s): New York, New York
   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 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: Andrew expects to either drive or take an Amtrak train.)
   b. Class of travel: Coach ☐ Business ☒ First ☐ Charter ☐ Other ☐ (specify: Acela)
   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): he approximate cost of meals on 10/29 is $150 (includes break snacks, reception and dinner) The approximate cost of meals on 10/30 is $1
      2) Provide the reason for selecting the location of the event or trip: Proximity to the NCPL's office and transportation

16. Name, nightly cost, and reasons for selecting each hotel or other lodging facility:
   Hotel Name: 11 Howard City: New York, NY Cost Per Night: $480
   Reason(s) for Selecting: Proximity to the event
   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:**

☐ Actual Amounts ☒ Good Faith Estimates	Total **Transportation** Expenses per Participant	Total **Lodging** Expenses per Participant	Total **Meal** Expenses per Participant
For each Member, Officer, or Employee	Approx $300	Approx $480	Approx $260
For each Accompanying Family Member			

	Other Expenses (dollar amount per item)	Identify Specific Nature of "Other" Expenses (e.g., taxi, parking, registration fee, etc.)
For each Member, Officer, or Employee	$50	Taxi/Ride Share
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 S. Manny Date: November 6, 2026

Name: Professor Jill S. Manny Title: Executive Director

Organization: National Center on Philanthropy and the Law, NYU School of law

Address: 139 MacDougal Street, First Floor

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

Andrew R. Garbarino, New York
Ashley Hinson, Iowa
Nathaniel Moran, Texas
Brad Knott, North Carolina

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

Jordan Downs
Chief of Staff 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

September 18, 2026

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 October 29 to 30, 2026, sponsored by the 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 $525 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