

LLOYD HITOSHI MAYER
Notre Dame Law School
Notre Dame, Indiana 46556
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POSITIONS

- 2005-present **Notre Dame Law School**, Notre Dame, Indiana
Professor, 2011-present
Associate Dean, 2011-2015, *Associate Professor*, 2005-2011
Courses taught: Election Law, Not-For-Profit Organizations, Professional
Responsibility, Taxation of Business Enterprises
Research areas: Not-For-Profit Organizations, Tax Law, Election Law
- 1996-2011 **Caplin & Drysdale, Chartered**, Washington, District of Columbia
Of Counsel, 2005-2011; *Member*, 2002-2005; *Associate*, 1996-2002
- 1994-1996 **Judge Lowell A. Reed, Jr., United States District Court for the Eastern
District of Pennsylvania**, Philadelphia, Pennsylvania
Judicial Law Clerk

OTHER TEACHING EXPERIENCE

- 2018-present **Notre Dame Mendoza College of Business**, Notre Dame, Indiana
2007-2014 *Presenter*, Nonprofit Executive Programs
- 2002-2004 **Georgetown University**, Washington, DC
Public Policy Institute, Center for the Study of Voluntary Org. & Service
Instructor, Nonprofit Management Executive Certificate Program
- 2002 **University of Maryland Smith School of Business**, College Park, MD
Guest Lecturer, Social Entrepreneurship Class

HIGHER EDUCATION

- 1991-1994 **Yale Law School**, J.D., 1994
Yale Law and Policy Review, Business Editor
Yale Journal on Regulation, Editor
John M. Olin Fellow in Law and Economics
- 1985-1989 **Stanford University**, A.B., Economics and Public Policy, 1989
Graduated with Distinction, Economics and Public Policy
Graduated with Honors, Economics
Sobieski Prize for Creative Thinking in Economics

DISTINCTIONS, HONORS, AWARDS

University of Notre Dame All-Faculty Team (2018)

ABA Committee on Nonprofit Organizations Outstanding Nonprofit Academic Award (2014)

Notre Dame Black Law Students Association Charles F. Crutchfield Professorial Excellence Award (2007)

PUBLICATIONS

Works in Progress

The Promises and Perils of Using Big Data to Regulate Nonprofits, 94 WASHINGTON LAW REVIEW (forthcoming 2019)

Searching for the Optimal Limits on Charity Entrepreneurship, in THE HANDBOOK ON LAW AND ENTREPRENEURSHIP (Christine Hurt and Gordon Smith, eds.) (Cambridge University Press, forthcoming 2019)

Charitable Crowdfunding

What is Caesar's, What is God's: Fundamental Public Policy for Churches

Law Review Articles

When Soft Law Meets Hard Politics: Taming the Wild West of Nonprofit Political Involvement, 45 JOURNAL OF LEGISLATION 194 (2019)

A (Partial) Defense of Section 501(c)(4)'s "Catchall" Nature, 21 NYU JOURNAL OF LEGISLATION & PUBLIC POLICY 439 (2018)

Globalization Without a Safety Net: The Challenge of Protecting Cross-Border Funding of NGOs, 102 MINNESOTA LAW REVIEW 1205 (2018)

"The Better Part of Valour is Discretion": Should the IRS Change or Surrender Its Oversight of Tax-Exempt Organizations?, 7 COLUMBIA JOURNAL OF TAX LAW 80 (2016)

Fragmented Oversight of Nonprofits in the United States: Does It Work? Can It Work, 91 CHICAGO-KENT LAW REVIEW 937 (2016)

Taxing Social Enterprise (with Joseph Ganahl), 66 STANFORD LAW REVIEW 387 (2014)

Nonprofits, Speech, and Unconstitutional Conditions, 46 CONNECTICUT LAW REVIEW 1045 (2014); reprinted in THE FIRST AMENDMENT LAW HANDBOOK 469 (Rodney A. Smolla ed., 2014-2015 ed.)

Law Review Articles (continued)

Politics and the Public's Right to Know, 13 ELECTION LAW JOURNAL 138 (2014)

Nonprofits, Politics, and Privacy, 62 CASE WESTERN RESERVE LAW REVIEW 801 (2012)

The "Independent" Sector: Fee-for-Service Charity and the Limits of Autonomy, 65 VANDERBILT LAW REVIEW 51 (2012)

Charities and Lobbying: Institutional Rights in the Wake of Citizens United, 10 ELECTION LAW JOURNAL 407 (2011)

NGO Standing and Influence in Regional Human Rights Courts and Commissions, 36 BROOKLYN JOURNAL OF INTERNATIONAL LAW 911 (2011)

Disclosures about Disclosure, 44 INDIANA LAW REVIEW 255 (2010)

Regulating Charities in the 21st Century: An Institutional Choice Analysis (with Brendan M. Wilson), 85 CHICAGO-KENT LAW REVIEW 479 (2010)

Politics at the Pulpit: Tax Benefits, Substantial Burdens, and Institutional Free Exercise, 89 BOSTON UNIVERSITY LAW REVIEW 1137 (2009); reprinted in 8 INTERNATIONAL JOURNAL OF CIVIL SOCIETY LAW 116 (2010); abridged version published in 65 EXEMPT ORGANIZATION TAX REVIEW 19 (2010)

Breaching the Leaking Dam?: Corporate Money and Elections, 4 CHARLESTON LAW REVIEW 91 (2009)

What is This "Lobbying" That We Are So Worried About?, 26 YALE LAW & POLICY REVIEW 485 (2008)

Grasping Smoke: Enforcing the Prohibition on Campaign Intervention by Charities, 6 FIRST AMENDMENT LAW REVIEW 1 (2007) (Univ. of North Carolina School of Law); abridged version published in 59 EXEMPT ORGANIZATION TAX REVIEW 71 (2008)

The Much Maligned 527 and Institutional Choice, 87 BOSTON UNIVERSITY LAW REVIEW 625 (2007); abridged version published in 58 EXEMPT ORGANIZATION TAX REVIEW 21 (2007)

Books

NONPROFIT ORGANIZATIONS: CASES AND MATERIALS (Foundation Press, 5th edition 2015) (with James J. Fishman and Stephen Schwarz)

NONPROFIT ORGANIZATIONS: STATUTES, REGULATIONS AND FORMS (Foundation Press 2015) (with James J. Fishman and Stephen Schwarz)

TAXATION OF NONPROFIT ORGANIZATIONS: CASES AND MATERIALS (Foundation Press, 4th edition 2015) (with James J. Fishman and Stephen Schwarz)

Contributions to Books

Fiduciary Principles in Charities and Other Nonprofits, in THE OXFORD HANDBOOK OF FIDUCIARY LAW (Evan J. Criddle, Paul B. Miller, and Robert H. Sitkoff, eds.) (Oxford University Press, 2019)

Creating a Tax Space for Social Enterprise, in THE CAMBRIDGE HANDBOOK OF SOCIAL ENTERPRISE LAW (Benjamin Means and Joseph W. Yockey, eds.) (Cambridge University Press, 2018)

Non-Profits and Political Activity and Tax Law and Political Activity in MONEY IN AMERICAN POLITICS: AN ENCYCLOPEDIA (ABC-CLIO, 2018)

Serving on a Nonprofit Board: Legal and Ethical Duties in an Age of Accountability as an appendix in JOHN TROPMAN & THOMAS J. HARVEY, NONPROFIT GOVERNANCE: THE WHY, WHAT, AND HOW OF NONPROFIT BOARDSHIP (Corby Books & University of Scranton Press, 2009)

The Legal Rules for Policy and Civic Impact in POWER IN POLICY: A FUNDER'S GUIDE TO ADVOCACY AND CIVIC PARTICIPATION (Fieldstone Alliance, 2007)

Tax Issues for Private Foundations (with Douglas N. Varley) in COMPLETE GUIDE TO NONPROFIT ORGANIZATIONS (Civic Research Institute, 2005; supplement 2007)

Selected Other Publications

Reflections on legal barriers to cross-border philanthropy in Europe, Alliance, July 4, 2019

Could a More Robust IRS Have Nipped the Varsity Blues Scandal in the Bud?, The Chronicle of Philanthropy, Mar. 15, 2019

Trump and Clinton Foundations: YUGE Difference Between Their Mistakes, CNN, Sept. 21, 2016

The Rising of the States in Nonprofit Oversight, THE NONPROFIT QUARTERLY, Sum. 2016, at 22

NorCal Tea Party Patriots Opens a Crack in Taxpayer Privacy Protections, ABA TAX TIMES, June 2016

Limits on State Regulation of Religious Organizations, Columbia University Academic Commons (2013)

Book Review: Politics, Taxes, and the Pulpit: Provocative First Amendment Conflicts, 41 NONPROFIT AND VOLUNTARY SECTOR QUARTERLY 349 (2012)

Introduction to Shadows and Light: Nonprofits and Politics in a Post-Citizens United World, 10 ELECTION LAW JOURNAL 335 (2011)

Selected Other Publications (continued)

The Pulpit, the Pew, and Politics, in BOSTON COLLEGE LAW SCHOOL LAW & RELIGION PROGRAM, ELECTING FAITH: THE INTERSECTION OF LAW AND RELIGION IN POLITICS AROUND THE WORLD (2009)

Political Activities of Tax-Exempt Organizations: Useful Guidance in Revenue Ruling 2004-6, 100 JOURNAL OF TAXATION 181 (2004)

The Effect of the Bipartisan Campaign Reform Act on Exempt Organizations, 41 EXEMPT ORGANIZATION TAX REVIEW 23 (2003)

Donor Intent: Preserving the Mission of Charitable Foundations, WASHINGTON LEGAL FOUNDATION, CONTEMPORARY LEGAL NOTES Series Number 43 (2003)

RECENT INVITED LECTURES AND ADDRESSES (2016 to present)

The Promises and Perils of Using Big Data to Regulate Nonprofits
What We Know, What We Need to Know, and the Challenges and Opportunities for the Future of Nonprofit Regulation, Urban Institute (December 11, 2019) (confirmed)

Legal Barriers to Cross-Border Philanthropy in Europe: Taxation (moderator), Pre-Conference Event, Biennial Conference, European Research Network on Philanthropy (July 3, 2019)

Legal Barriers to Cross-Border Philanthropy: The View from the United States
Association of Young Foundation Experts (Switzerland) (July 2, 2019)

The Promises and Perils of Using Big Data to Regulate Nonprofits
Tulane University Law School, Intellectual Life Speaker Series (March 18, 2019)

Dollars and Sense: Campaign Finance Reform for the 21st Century (moderator)
Journal of Legislation Symposium (February 8, 2019)

The Promises and Perils of Using Big Data to Regulate Nonprofits
Notre Dame Law School Faculty Colloquium (January 22, 2019)

When Soft Law Meets Hard Politics: Taming the Wild West of Nonprofit Political Involvement
Annual Conference, Association for Research on Nonprofit Organizations and Voluntary Action (November 15, 2018)

Money in Politics: Do Disappearing Limits & Hidden Donors Matter?
Notre Dame Law School Professor Speaker Series (October 31, 2018)

What is Caesar's, What is God's: Fundamental Public Policy for Churches, Annual Conference, NYU Law School National Center on Philanthropy and the Law (October 26, 2018)

RECENT INVITED LECTURES AND ADDRESSES (2016 to present) (continued)

The Promises and Perils of Using Big Data to Regulate Nonprofits in the United States
13th Int'l Conference, Int'l Society for Third Sector Research (July 12, 2018)

The Promises and Perils of Using Big Data to Regulate Nonprofits in the United States
Nonprofit Forum
NYU Law School National Center on Philanthropy and the Law (June 14, 2018)

IRC Section 4968 Investment Income Excise Tax
American Bar Association Section of Taxation 2018 May Meeting (May 11, 2018)

Shaping Politics: The History and Contemporary Challenges of Gerrymandering
Pizza, Pop & Politics, University of Notre Dame (March 27, 2018)

Investing for Social Change: Lessons Across Borders
Investing to Change the World by 2050, Indiana University (February 8, 2018)

Fiduciary Principles in Charities and Other Nonprofits
Fiduciary Law: Charting the Field, Harvard Law School (November 11, 2017)

A (Partial) Defense of Section 501(c)(4)'s "Catchall" Nature, Annual Conference,
NYU Law School National Center on Philanthropy and the Law (October 27, 2017)

Globalization Without a Safety Net: The Challenge of Protecting Cross-Border Funding of NGOs
Nonprofit Forum
NYU Law School National Center on Philanthropy and the Law (April 19, 2017)

The Legal Challenges Posed by Social Media Viral Campaigns, Crowdfunding, and Hybrid Entities, Give & Take: Consumers, Contributions, and Charity
Federal Trade Commission (March 21, 2017)

Creating a Tax Space for Social Enterprise, Conference on the Cambridge Handbook of Social Enterprise Law, Notre Dame Law School (March 3, 2017)

The Future of Tax Administration and Enforcement (discussion group)
American Association of Law Schools Annual Meeting (January 7, 2017)

Who Should Regulate Money in Politics?
Law & Economics Seminar, Notre Dame Law School (October 31, 2016)

Status of Research on State Level Regulation of Nonprofits and Philanthropy (panelist)
State Regulation and Enforcement in the Charitable Sector, Emerging Issues Roundtable
Urban Institute's Center on Nonprofits and Philanthropy (September 26, 2016)

Globalization Without a Safety Net: Protecting Cross-Border Funding of NGOs
Faculty Colloquium, Notre Dame Law School (September 22, 2016)

RECENT INVITED LECTURES AND ADDRESSES (2016 to present) (continued)

Globalization Without a Safety Net: Protecting Cross-Border Funding of NGOs
12th Int'l Conference, Int'l Society for Third Sector Research (June 28, 2016)

Who Should Regulate Money in Politics?
Faculty Workshop Series, Chicago-Kent Law School (March 8, 2016)

Unleashing Charity Entrepreneurship
Law and Entrepreneurial Action Conference, BYU Law School (February 26-27, 2016)

Taxing Politics
Tax Policy Colloquium, Indiana University Maurer School of Law (February 4, 2016)

MEDIA APPEARANCES

Regularly contacted by reporters on issues relating to nonprofit organizations, election law, and related topics; quoted in numerous media outlets, including *ABC News*, *Associated Press*, *BBC News*, *Bloomberg*, *Boston Globe*, *Chicago Tribune*, *Christian Science Monitor*, *Guardian* (UK), *L.A. Times*, *Marketplace*, *N.Y. Times*, *NPR's All Things Considered*, *Politico*, *ProPublica*, *Tax Notes Today*, *U.S. News & World Report*, *USA Today*, *Washington Post*, and *Wall Street Journal*.

PROFESSIONAL MEMBERSHIPS

American Bar Association: Section on Business Law; Section on Taxation
American Law Institute
Association of American Law Schools: Section on Election Law; Section on Nonprofit and Philanthropy Law; Section on Taxation

BAR ADMISSIONS: District of Columbia; Pennsylvania (inactive); Supreme Court of the United States; U.S. Court of Appeals for the District of Columbia; U.S. District Court for the Eastern District of Pennsylvania; U.S. Tax Court

RECENT LAW SCHOOL & UNIVERSITY SERVICE

2019-present	<i>Faculty Fellow</i> , Program on Ethics, Compliance, and Inclusion
2019-present	<i>Member</i> , ad hoc Senior Director of Finance & Admin. Search Committee
2018-present	<i>Chair</i> , Curriculum Committee
2016-present	<i>Contact Person</i> , Program of Study in Business Law
2010-present	<i>Faculty Advisor</i> , Journal of Legislation
2007-present	<i>Advisor</i> , Nonprofit Professional Development, Mendoza College
2006-present	<i>Faculty Advisor</i> , Asian Law Students Association
2019	<i>Dean's Delegate</i> , Honor Code
2018	<i>Acting Associate Dean</i>
2018	<i>Member</i> , ad hoc Registrar Search Committee
2018	<i>Member</i> , ad hoc Student Services Program Manager Search Committee
2016-2018	<i>Member</i> , Appointments Committee (<i>Vice Chair</i> , 2017-2018)

RECENT LAW SCHOOL & UNIVERSITY SERVICE (continued)

2016-2018	<i>Member</i> , Colloquium Committee
2017	<i>Host</i> , Conference on Cambridge Handbook of Social Enterprise Law
2015-2016	<i>Member</i> , ad hoc Learning Outcomes Committee
2015-2016	<i>Member</i> , ad hoc Low Income Taxpayer Clinic Director Search Committee
2014-2015	<i>Chair</i> , Self Study Committee
2014-2015	<i>Co-Chair</i> , ad hoc Honor Code Minor Revisions Committee
2013-2015	<i>Dean's Delegate</i> , Honor Code
2011-2015	<i>Faculty Advisor</i> , Student Bar Association

OTHER RECENT PROFESSIONAL ACTIVITIES

2019-present	<i>Member</i> , Academic Committee, International Society of Third-Sector Research 14th International Conference
2018-present	<i>Member</i> , Board of Advisors, NYU Law School National Center on Philanthropy and the Law (<i>Vice Chair</i> , 2019-present)
2017-present	<i>Member</i> , Advisory Committee, Regulation of Nonprofits and Philanthropy Project, Urban Institute's Center on Nonprofits and Philanthropy
2014-present	<i>Member</i> , Academic Advisory Board, The Campaign Finance Institute
2011-present	<i>Member</i> , Nonprofit Forum, NYU Law School National Center on Philanthropy and the Law
2008-present	<i>Contributing Editor</i> , Nonprofit Law Prof Blog (<i>Co-Editor</i> , 2018-present)
2019	<i>Referee</i> , <i>Voluntas</i>
2017-2019	<i>Member</i> , Executive Committee, AALS Section on Election Law
2014-2019	<i>Adviser</i> , ALI Restatement of the Law, Charitable Nonprofit Organizations
2018	<i>Referee</i> , <i>Stanford Law Review</i>
2018	<i>Referee</i> , <i>Yale Law Journal</i>
2017	<i>Referee</i> , <i>Public Integrity</i>
2016	<i>Reviewer</i> , Oxford University Press
2016	<i>Reviewer</i> , Cambridge University Press
2010-2015	<i>Member</i> (2010-2015), Executive Committee, AALS Section on Nonprofit and Philanthropy Law (<i>Chair</i> , 2014-2015)
2011-2014	<i>Guest Editor</i> (2011), <i>Peer Reviewer</i> (2011-2014), <i>Election Law Journal</i>
2014	<i>Referee</i> , <i>Melbourne Journal of International Law</i>
2013	<i>Expert Witness</i> , United States Government (on nonprofit tax matters)