

JOHN D. COLOMBO

Albert E. Jenner, Jr. Professor
University of Illinois College of Law
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PROFESSIONAL EXPERIENCE

- 1994 - present Professor, University of Illinois College of Law
- Albert E. Jenner, Jr. Professor, 2006-present
Thomas M. Mengler Faculty Scholar, 2004-2006
Interim Dean, June 2014-August 2015; June-Sept. 2002
Acting Dean, April-Oct. 1998; March-June 2001
Associate Dean, June 1995-April 1998; March 1999-Dec. 2000;
June 2010-June 2012
- 1992 - 1994 Associate Professor, University of Illinois College of Law
- 1988 - 1992 Assistant Professor, University of Illinois College of Law
- 1982 - 1988 Associate Attorney, Long, Aldridge & Norman, Atlanta, Georgia
- 1981 - 1982 Law Clerk to Judge Phyllis Kravitch, Eleventh U.S. Circuit Court
of Appeals, Atlanta, Georgia.

EDUCATION

Legal

University of Illinois College of Law, Champaign, Illinois
J.D., *Summa cum Laude*, 1981

Honors

University of Illinois Law Review
Notes & Comments Editor, 1980-81
Member 1979-80
Order of the Coif
Harno Fellow

Undergraduate

University of Illinois, Urbana-Champaign, Illinois
B.A. Liberal Arts & Sciences, *Summa cum Laude*, 1978
Cumulative GPA: 5.0

Honors

Phi Beta Kappa
Phi Kappa Phi
Bronze Tablet Award
Edmund James Scholar

PUBLICATIONS

Books

John D. Colombo, Gerald Griffith and James R. King, CHARITY CARE FOR NONPROFIT HOSPITALS: A LEGAL AND ADMINISTRATIVE GUIDE (Wolters-Kluwer 2009 w/2011 supp.).

John D. Colombo and Mark A. Hall, THE CHARITABLE TAX EXEMPTION (Westview Press 1995).

Book Chapters

John D. Colombo, *A Primer on Charitable Tax Exemption*, Ohio State Bar Association CLE Reference Manual on Nonprofit Law (April 2013)

John D. Colombo, *IRS and State Revenue Department Oversight of Nonprofit Organizations in the United States* in COMPARATIVE CORPORATE GOVERNANCE OF NON-PROFIT ORGANIZATIONS (Kaus J. Hopt and Thomas von Hippel, eds., Cambridge University Press, 2010)

John D. Colombo, *Utah County v. Intermountain Health Care: Reconsidering the Charitable Status of Nonprofit Hospitals*, in CASES IN CONTEXT: HEALTH LAW AND BIOETHICS (Aspen Publishers 2009).

John D. Colombo, *Tax Exemption Guide for Health Care Lawyers and Teachers* in THE AMERICAN SOCIETY OF LAW, MEDICINE AND ETHICS 27TH ANNUAL HEALTH LAW TEACHERS' CONFERENCE MATERIALS (2003).

John D. Colombo, *Charitable Tax Exemption*, in HEALTH CARE CORPORATE LAW: FORMATION AND REGULATION 5-1 to 5-52 (Little, Brown & Co. 1993, with 1998 supplement).

Articles

John D. Colombo, *Using Donations to Set the Boundaries of Charitable Tax Exemption*, NATIONAL CENTER ON PHILANTHROPY AND THE LAW ANNUAL CONFERENCE PROCEEDINGS (2015).

John D. Colombo, *The IRS University Compliance Project Report on UBIT Issues: Roadmap for Enforcement . . . Reform . . . or Repeal?*, NATIONAL CENTER ON PHILANTHROPY AND THE LAW ANNUAL CONFERENCE PROCEEDINGS (2013), available at http://www1.law.nyu.edu/ncpl/resources/documents/JohnColombo-NCPL_University_UBIT.pdf

John D. Colombo, *The Federal Tax Exemption Aspects of Law Schools Running Their Own Law Firms*, 72 EXEMPT ORG. TAX REV. 153 (August 2013).

John D. Colombo, *Private Benefit: What Is It and What Do We Want It To Be*, NATIONAL CENTER ON PHILANTHROPY AND THE LAW ANNUAL CONFERENCE PROCEEDINGS (2011) available at <http://www1.law.nyu.edu/ncpl/resources/documents/JohnColomboFormattedNCPLPaper2011.pdf>

John D. Colombo, *Provena Covenant: The [Sort of] Final Chapter*, 65 EXEMPT ORG. TAX REV. 489 (May 2010).

John D. Colombo, *The NCAA, Tax-Exemption and College Athletics*, 2010 ILL. L. REV. 109 (2010).

John D. Colombo, *The Role of Redistribution to the Poor in Federal Tax Exemption for Charities*, NATIONAL CENTER ON PHILANTHROPY AND THE LAW ANNUAL CONFERENCE PROCEEDINGS (2009) available at <http://www1.law.nyu.edu/ncpl/resources/documents/Conf2009JColomboPaper.pdf>

John D. Colombo, *Why We Need an Alternative to Community Benefit: Evidence from the IRS Hospital Compliance Project Final Report*, 63 EXEMPT ORGS. TAX REV. 479 (2009).

John D. Colombo, Gerald M. Griffith and James R. King, *Compliance Project Establishes a Framework for Nonprofit Hospitals*, 21 TAXATION OF EXEMPTS 3 (2009).

John D. Colombo, *Provena-Covenant Tax Exemption Saga Continues*, 62 EXEMPT ORG. TAX REV. 29 (2008).

John D. Colombo, *Tax Exemption for Nonprofit Hospitals: A Roiling Cauldron*, in FUTURESCAN 2008: HEALTHCARE TRENDS AND IMPLICATIONS 15 (2008).

- John D. Colombo, *Three Hours in Washington: An Academic's Observations of the Discussion Draft Roundtable*, 9 AHLA TAX AND FINANCE NEWSLETTER 8-10 (2008).
- John D. Colombo, *Reforming the Internal Revenue Code Provisions on Commercial Activity by Charities*, 76 FORDHAM L. REV. 667 (2007) (Symposium on Nonprofit Law).
- John D. Colombo, *Federal and State Tax Exemption Policies and Healthcare for the Poor*, 51 ST. LOUIS U. L.J. 433 (2007) (Health Law Symposium issue).
- John D. Colombo, *The Provena Tax Exemption Case: The Demise of Community Benefit?*, 55 EXEMPT ORG. TAX REV. 175 (2007). Reprinted in TAX NOTES TODAY, February 13, 2007.
- John D. Colombo, *In Search of Private Benefit*, 58 FLA. L. REV. 639 (2006).
- John D. Colombo, *Hospital Property Tax Exemption in Illinois: Exploring the Policy Gaps*, 37 LOY. U. CHI. L.J. 493 (2006) (Illinois Judicial Conference Symposium Issue).
- John D. Colombo, *Tax Exemption as an Indirect Subsidy in Health Care*, 31 J. HEALTH POL'Y, POL. & LAW 621 (2006).
- John D. Colombo, *The Failure of Community Benefit*, 15 HEALTH MATRIX 29 (2005).
- John D. Colombo, *The Role of Access in Charitable Tax Exemption*, 82 WASH. U.L.Q. 343 (2004).
- John D. Colombo, *Achieving Convergence in the Exemption Treatment of Stock and Partnership Investments*, 43 EXEMPT ORG. TAX REV. 251 (2004).
- John D. Colombo, *Regulating Commercial Activity by Exempt Charities: Resurrecting the Commensurate-in-Scope Doctrine*, 39 EXEMPT ORG. TAX REV. 341 (2003).
- John D. Colombo, *Commercial Activity and Charitable Tax Exemption* 44 WM. & MARY L. REV. 487 (2002).
- John D. Colombo, *Private Benefit, Joint Ventures and the Death of Health Care as a Charitable Purpose*, 34 J. HEALTH LAW 505 (2002).
- John D. Colombo, *The IHC Cases: A Catch-22 for Integral Part Analysis, A Requiem for Rev. Rul. 69-545*, 34 EXEMPT ORG. TAX REV. 401 (2001).
- John D. Colombo, *A Framework for Analyzing Exemption and UBIT Effects of Joint Ventures*, 34 EXEMPT ORG. TAX REV. 187 (2001).

John D. Colombo, *The Marketing of Philanthropy and the Charitable Contributions Deduction*, 36 WAKE FOREST L. REV. 657 (2001). Also reprinted in THE MONTHLY DIGEST OF TAX ARTICLES, January, 2003.

John D. Colombo, *A Proposal for an Exit Tax on Nonprofit Conversion Transactions*, 23 J. CORP. L. 779 (1998, symposium on nonprofit organizations).

John D. Colombo, *Health Care Reform and Federal Tax Exemption: Rethinking the Issues*, 29 WAKE FOREST L. REV. 215 (1994, symposium on health care organizations).

John D. Colombo, *Why is Harvard Tax Exempt? (And Other Mysteries of Tax Exemption for Private Educational Institutions)*, 36 ARIZ. L. REV. 841 (1993).

John D. Colombo and Mark A. Hall, *The Future of Tax Exemption for Hospitals and Other Health Care Providers*, 2 HEALTH MATRIX 1 (Spring 1992).

John D. Colombo, *Paying for Sins of the Master: An Analysis of the Tax Effects of Plan Disqualification and Proposal for Reform*, 34 ARIZ. L. REV. 53 (1992).

Mark A. Hall and John D. Colombo, *The Donative Theory of the Charitable Tax Exemption*, 52 OHIO ST. L.J. 1379 (1992).

Mark A. Hall and John D. Colombo, *The Charitable Status of Nonprofit Hospitals: Toward a Donative Theory of Tax Exemption*, 66 WASH. L. REV. 301 (1991).

John D. Colombo, *Are Associations of Doctors Tax Exempt? Analyzing Inconsistencies in the Tax Exemption of Health Care Providers*, 9 VA. TAX REV. 469 (1990).

Legislative Testimony, Commentary and Shorter Works

John D. Colombo and Laurie Reynolds, “A Minute With . . .” (on Illinois pension reform legislation), Dec. 6, 2013, available at <http://illinois.edu/lb/article/72/80034/page=1/list=list?skinId=1643>

John D. Colombo, *Should 501(c)(4)’s Be Eliminated?*, New York Times, May 15, 2013, available at <http://www.nytimes.com/roomfordebate/2013/05/15/does-the-irs-scandal-prove-that-501c4s-should-be-eliminated/the-irs-should-eliminate-501c4-organizations>

John D. Colombo and Laurie Reynolds, *The Constitutionality Of Illinois Pension Reform Bills: A Minute With U. Of I. Experts John D. Colombo And Laurie Reynolds*, (U of I News Service, April 2, 2013) (picked up by the Chicago Tribune, C-U News Gazette and other local papers).

Statement of John D. Colombo for House Ways and Means Committee, Subcommittee on Oversight, Hearing on Public Charity Organizational Issues, July 25, 2012, available at: http://waysandmeans.house.gov/uploadedfiles/colombo_testimony_7.25.pdf

John D. Colombo, *Should Hospitals Have Nonprofit Status?* St. Louis Post-Dispatch, May 14, 2008 at C3 (invited op-ed).

Statement of John D. Colombo for Senate Finance Committee Roundtable on Tax-Exemption for Nonprofit Hospitals, October 30, 2007, available at: <http://www.senate.gov/~finance/press/Gpress/2007/prg102607c.pdf>

Statement of John D. Colombo for House Ways and Means Committee Hearing on Tax-exempt Hospitals, May 26, 2005, available at: <http://waysandmeans.house.gov/hearings.asp?formmode=view&id=2713>

Statement of John D. Colombo for House Ways and Means Committee hearing on Tax Exempt Sector, April 20, 2005, available at: <http://waysandmeans.house.gov/hearings.asp?formmode=view&id=2604>

John D. Colombo, *John Colombo Says Tax the Hospitals*, 9 EXEMPT ORG. TAX REV. 1124 (1994)

Student Notes

Comment, *Commercial Paper and Forgery: Broader Liability for Banks?*, 1980 U. ILL. L.F. 813.

Comment, *Real Estate Reorganizations: The New Bankruptcy Code v. Chapter XII*, 1980 U. ILL. L.F. 251.

SPEAKING ENGAGEMENTS/PAPERS DELIVERED

Is Property Tax Exemption Good Public Policy? Taxing Nonprofits: Is It Inevitable, Seton Hall University Law School, April 15, 2016

Radical Reform of the Charitable Sector, AALS Annual Meeting Nonprofit Organizations panel, New York, NY, January 9, 2016

Using Donations to Set the Boundaries of Charitable Tax Exemption, National Center on Philanthropy and the Law, New York, NY, October 30, 2015.

Are Charities Still Charitable? National Association of Attorneys General Keynote Speech, Washington, D.C., October 6, 2014

Tax Exemption and College Athletics, ABA Business Law Section Meeting, Chicago, IL, September 12, 2014

Panel on Pension Reform, State Universities Annuitants Association Quarterly Meeting, Champaign, IL, April 13, 2014

An Introduction to Charitable Tax Exemption, Ohio State Bar Nonprofit Law Seminar, Columbus, OH, April 3, 2014

The IRS University Compliance Project Report on UBIT Issues: Roadmap for Enforcement . . . Reform . . . or Repeal?, National Center on Philanthropy and the Law, NYU, New York, NY October 25, 2013

A Primer on Charitable Tax Exemption, Ohio State Bar Nonprofit Law Seminar, Columbus, OH, April 5, 2013

The Role of Redistribution to the Poor in Federal Tax Exemption for Charities, Conference on Growing Income Equality, USC Gould School of Law, Feb. 7, 2014

Testimony before the Oversight Subcommittee of the House Ways and Means Committee, July 25, 2012 (testimony later cited by Senate Finance Committee in report on tax reform options 6/16/2013, available at <http://www.finance.senate.gov/issue/?id=046ec1ca-5a13-4dc2-83ee-30a92cafb73>).

Private Benefit: What Is It and What Do We Want It To Be? National Center on Philanthropy and the Law Conference, NYU, October 27-28, 2011.

Using the Tax System to Reform College Athletics, Coalition on Intercollegiate Athletics, January 22, 2010, San Diego, CA.

The Role of Redistribution to the Poor in Federal Tax Exemption for Charities, National Center on Philanthropy and the Law, New York University, October 29, 2009, New York, NY.

Commentator, *Philanthropy in the 21st Century: Governance*, American College of Trust and Estate Counsel/Chicago-Kent Law Review, October 23, 2009, Chicago, IL.

Tax Exemption for College Athletics, Penn State University Colloquium on College Athletics, September 18, 2009, State College, PA.

Tax Exemption for Newspapers?, Great Lakes TE/GE Advisory Council, July 17, 2009, Chicago, IL.

The NCAA, Tax Exemption and College Athletics, The Knight Commission on Intercollegiate Athletics, May 12, 2009, Washington, D.C.

Commentator, *Structures at the Seam: The Architecture of Charities Commercial Activities*,

National Center on Philanthropy and the Law (NYU), Oct. 23, 2008, New York, NY

The Commensurate in Scope Doctrine: A History, Great Lakes TE/GE Advisory Council, July 11, 2008, Chicago, IL.

Introduction to Federal Tax Exemption, Ohio State Bar Association, May 21, 2008, Columbus, OH.

Roundtable on Tax Exemption for Nonprofit Hospitals, Senate Finance Committee, October 30, 2007, Washington, D. C.

An Academic's Musings on Proposed Form 990 Schedule H, Great Lakes TE/GE Advisory Council, July 20, 2007, Chicago, IL.

Roundtable Discussion of Proposed Form 990 Schedule H, Teleconference for the American Hospital Lawyers Association, July 17, 2007.

Tax Exemption and the NCAA, University of Memphis, April 13, 2007, Memphis, TN.

Reforming Internal Revenue Code Provisions on Commercial Activity by Charities, Fordham University Conference on NONPROFIT LAW, ECONOMIC CHALLENGES, AND THE FUTURE OF CHARITIES, Fordham University, March 30, 2007, New York, NY.

Tax Exemption Standards for Hospitals, IGPA Conference on NONPROFIT HOSPITALS IN AN CHANGING REGULATORY ENVIRONMENT, February 20, 2007, Chicago, IL.

Where Are We Going with Tax Exemption For Healthcare Providers?, IRS TE/GE Advisory Council, October 13, 2006, Chicago, IL.

Tax Exemption for Hospitals, American Health Lawyer's Association, September 18, 2006, Washington, D.C.

IRS and State Revenue Department Oversight of Nonprofit Organizations in the United States Max Plank Institute Symposium on COMPARATIVE CORPORATE GOVERNANCE FOR NONPROFIT ORGANIZATIONS, July 8, 2006, Heidelberg, Germany.

Federal and State Tax Exemption Policy and Healthcare for the Poor, St. Louis University Health Law Symposium, March 31, 2006, St. Louis, MO.

Tax Treatment of Charitable Donations and Endowments: The U.S. Perspective, Bucerius Law School conference on CHARITABLE DONATIONS AND ENDOWMENTS IN THE EUROPEAN UNION, December 16, 2005, Hamburg, Germany.

Tax Exemption for Health Care Providers, UI Program on Law and Economics, December 2, 2005, Champaign, IL.

Tax Exemption in Health Care, UI/Chicago Kent Faculty Colloquium, November 4, 2005, Champaign, IL.

Tax Exemption and Access, 25th Annual Society of Law, Medicine & Ethics HEALTH LAW TEACHERS CONFERENCE, June 2, 2005, Houston, TX.

Witness before the House Ways and Means Committee, Hearing on Tax Exempt Hospitals, May 26, 2005, Washington, D.C.

Witness before the House Ways and Means Committee, Hearing on Tax Exempt Organizations, April 20, 2005, Washington, D.C.

An Access Test for Hospital Tax Exemption, University of St. Thomas Law School, February 21, 2005, Minneapolis, MN.

Commentator, Health Law Scholars Workshop, St. Louis University Law School, September 17-18, 2004, St. Louis, MO.

Panelist, CHARITABLE DONATIONS AND ENDOWMENTS IN THE EUROPEAN UNION, Bucerius Law School, September 6-7, 2004, Hamburg, Germany.

Panelist, Center for Advanced Studies ROUNDTABLE DISCUSSION ON TAX EXEMPTION FOR HOSPITALS, University of Illinois, April 28, 2004.

Tax Exemption for Health Care Providers, 20th Annual American Society of Law, Medicine & Ethics HEALTH LAW TEACHERS CONFERENCE, June 3, 1999.

Legal Issues on Conversion of Nonprofit Health Care Providers to For-profits Status, 18th Annual American Society of Law, Medicine & Ethics HEALTH LAW TEACHERS CONFERENCE, June 6, 1997, (plenary session).

Teaching Tax Exemption, 18th Annual Society of Law, Medicine & Ethics HEALTH LAW TEACHERS CONFERENCE, June 6, 1997.

Theories of Charitable Tax Exemption, Faculty Colloquium and Lecture, Indiana University-Purdue University at Indianapolis, December 4, 1995.

Panelist, National Health Lawyers' Association Colloquium on Tax Exemption and Community Benefit, October 20-21, 1995, Washington, D.C.

Panelist, IICLE Second Annual Short Course on Advising Illinois Businesses, Fall, 1995, Champaign, IL.

Health Care Reform and Federal Tax Exemption, Wake Forest Business Law Symposium on HEALTH CARE LAW, March 18, 1994, Winston-Salem, NC.

Panelist, IICLE First Annual Short Course on Advising Illinois Businesses, October 13, 1994, Champaign, IL.

Tax Exemption for Health Care Providers, 16th Annual Society of Law, Medicine and Ethics HEALTH LAW TEACHERS CONFERENCE, June 3, 1994 (plenary session).

Speaker, Eastern Illinois Estate Planning Council Meeting, February 9, 1993.

Rationales for Tax Exemption, National Center for Philanthropy and the Law, October 10-11, 1991, New York, NY.

CITATIONS/QUOTATIONS IN JUDICIAL OPINIONS

Matz v. Household Int'l Tax Reduction Inv. Plan, 388 F.3d 570, 572 (7th Cir. 2004).

IHC Health Plans v. Comm'r, 325 F.3d 1188, 1195, 1204 (10th Cir. 2003).

Flight Attendants Against UAL Offset v. Comm'r, 165 F.3d 572, 575 (7th Cir. 1999).

Provena Covenant Medical Center v. Dept. of Revenue, 236 Ill.2d 368, 381, 392 (2010).

Provena Covenant Medical Center v. Dept. of Revenue, 385 Ill. App. 3d 734, 745, 752, 755 (Ill 4th Dist. 2008).

State Dep't of Assessments & Taxation v. North Baltimore Ctr., Inc., 742 A.2d 759, 765 (Md. App. 2000).

PRESS APPEARANCES/QUOTATIONS

Katy O'Donell, "Nonprofits become tax targets for strapped cities, states," Politico, March 29, 2016.

Beth Kassab, "Should Florida look at hospital tax reform? Other states are," Orlando Sentinel, February 4, 2016, available at <http://www.orlandosentinel.com/opinion/os-hospital-tax-other-states-beth-kassab-20160205-column.html>

Debra Pressey, "Urbana Targets Covenant Refund," Champaign-Urbana News Gazette, January 7, 2016, available at <http://www.news-gazette.com/news/local/2016-01-07/updated-urbana-targets-covenant-refund.html>

Illinois Public Media, "Law Professor Says Court Ruling Creates Tax Uncertainty For

Hospitals,” January 8, 2016, available at <http://will.illinois.edu/longerlisten/story/law-professor-says-court-ruling-creates-tax-uncertainty-for-hospitals> (audio interview)

Daniel Chang, “How Baptist Health benefits from tax exemption,” Miami Herald, December 6, 2015, available at <http://www.miamiherald.com/news/health-care/article48264880.html>

Anthony Brino, “Atlantic Health loses tax case, spurs worry over nonprofit healthcare,” Healthcare Finance, July 8, 2015, available at <http://www.healthcarefinancenews.com/news/atlantic-health-loses-tax-case-spurs-worry-over-nonprofit-healthcare>

Corrine Ramey, “N.J. Hospitals Monitor Effects of Tax-Court Ruling in Morristown,” Wall St. Journal, July 5, 2015, available at <http://www.wsj.com/articles/n-j-hospitals-monitor-effects-of-tax-court-ruling-in-morristown-1436145018>

Kevin Horrigan, “Tickets, Tigers and tax deductions, oh my,” St. Louis Post-Dispatch, June 6, 2015

Solutions for Fixing the State’s Pension Crisis, Champaign-Urbana News Gazette, May 24, 2015 available at <http://www.news-gazette.com/opinion/guest-commentary/2015-05-24/solutions-fixing-states-pension-crisis.html>. Also in Rock River Times, May 21, 2015 at <http://rockrivertimes.com/2015/05/21/u-of-i-expert-rauners-pension-fix-unconstitutional/>

Will Hobson, “The NFL says its 2014 tax bill would have been \$0, and that’s not as outrageous as it seems,” Washington Post, May 1, 2015, available at <http://www.washingtonpost.com/news/sports/wp/2015/05/01/the-nfl-says-its-2014-tax-bill-would-have-been-0-and-thats-not-as-outrageous-as-it-seems/>

Jim Doyle, “How a St. Louis-based health care system became one of the nation’s biggest,” St. Louis Post-Dispatch, February 23, 2014, available at http://www.stltoday.com/business/local/how-a-st-louis-based-health-care-system-became-one/article_c07ada87-ab74-5175-a0b0-5219dd7b95f1.html (this story subsequently was picked up by the AP and appeared in several other newspapers)

David van den Berg, “Push to Unionize Student Athletes Raises UBIT Questions for Schools,” Tax Analysts’ Tax Notes Today, February 18, 2014)

Kris Mamula, “‘Nothing predictable’ about UPMC exemption ruling,” Pittsburg Business Times, January 17, 2014, available at <http://www.bizjournals.com/pittsburgh/print-edition/2014/01/17/nothing-predictable-about-upmc.html>

Tim Jones, “Vendors Unpaid as Pitfalls Impede Illinois’s Path to Stability,” Bloomberg Businessweek, Dec. 18, 2013, available at <http://www.businessweek.com/news/2013-12-18/vendors-unpaid-as-pitfalls-impede-illinois-s-path-to-stability>

Elizabeth Rosenthal, “Benefits Questioned in Tax Breaks for Nonprofit Hospitals,” New York Times, Dec. 16, 2013, available at http://www.nytimes.com/2013/12/17/us/benefits-questioned-in-tax-breaks-for-nonprofit-hospitals.html?_r=0

Illinois News Bureau, “A Minute With . . .” (on Illinois Pension Reform), Dec. 6, 2013, reprinted in full in The News Gazette, Dec. 8, 2013, available at <http://www.news-gazette.com/opinion/guest-commentary/2013-12-08/illinois-pension-reform-constitutional.html>. Quotes from this feature were picked up by newspapers throughout Illinois, including The Quad-City Times (http://qctimes.com/news/local/government-and-politics/pension-ruling-could-take-years/article_9b997cea-ef5c-5246-9937-b8ced51f14d5.html); The Southern Illinoisan (http://thesouthern.com/news/local/state-pension-ruling-could-take-years/article_6eb027de-5f00-11e3-b5e7-0019bb2963f4.html) and others.

Jeff Bossert, “Illinois’ New Pension Law: Examining the Legal Process,” WILL Radio Interview, Dec. 6, 2013, available at: <https://will.illinois.edu/news/story/illinois-new-pension-law-examining-the-legal-process>

Gregory Korte, “IRS list reveals concerns over Tea Party ‘propaganda,’” USA Today, Sept. 18, 2013, available at <http://www.usatoday.com/story/news/politics/2013/09/17/irs-tea-party-target-list-propaganda/2825003/>

Bloomberg TV, “Street Smart,” May 21, 2013 (panel debate about 501(c)(4) status), available at <http://bloom.bg/14OqHJb>

Ezra Klein, “What We’re Learning About the IRS’s Cincinnati Office,” Washington Post, May 20, 2013, available at <http://www.washingtonpost.com/blogs/wonkblog/wp/2013/05/20/wonkbook-what-were-learning-about-the-irss-cincinnati-office/>

“How Can You Tell a Charity from a Political Front,” The Economist, May 20, 2013, available at <http://www.economist.com/blogs/democracyinamerica/2013/05/irs-scandal>

David Gura, “The Problem of the IRS’s Dwindling Credibility,” The Marketplace (American Public Media), May 16, 2013, available at <http://www.marketplace.org/topics/economy/whats-irs>

Marni Jameson, “Nonprofit hospitals: Do they give back enough?,” Orlando Sentinel, April 27, 2013 (available at <http://www.orlandosentinel.com/news/local/breakingnews/os-nonprofit-hospitals-community-benefits-20130426,0,2894595,full.story>)

David Vandenberg, “CREW, Former Illinois House Candidate Sue IRS Over 501(c)(4) Regulation,” Tax Notes Today, February 20, 2013.

Nick Budnick, "Hospital charity care in Oregon sinks as debate over standards grows," The Oregonian, November 12, 2012.

The Legal Blitz, "Demystifying the NCAA and NFL's Tax Exemptions, October 22, 2012 (available at <http://thelegalblitz.com/blog/2012/10/22/demystifying-the-ncaa-and-nfls-tax-exemptions/>).

Bruce D. Collins, "A proposal to overhaul tax-exempt law," Inside Counsel, August 23, 2012 (available at <http://www.insidecounsel.com/2012/08/23/a-proposal-to-overhaul-tax-exempt-law>)

Howard Gleckman, "Charities' Abuse of Tax Exemption Is Putting Their Special Treatment At Risk," Forbes, July 26, 2012 (available at <http://www.forbes.com/sites/beltway/2012/07/26/charities-abuse-of-tax-exemptions-is-putting-their-special-treatment-at-risk/>).

Molly Peterson, "IRS Struggles to Know if Big Nonprofits Pay the Taxes They Owe," Chronicle of Philanthropy, July 25, 2012.

Bloomberg/BNA Daily Tax Report, "Illinois Solves Property Tax Exemption Issue Surrounding Nonprofit Hospitals," 6/11/2012.

Bruce Japsen, "One State's Prescription For Hospital Charity-Care Woes," Forbes, 6/4/2012.

Joe Carlson, "Setting a Standard," Modern Healthcare, 6/2/2012.

Crain's Chicago Business, "Legal expert questions hospitals' tax-exempt proposal," 5/17/2012.

Crain's Chicago Business, "Hospital group to take charity tax exemptions fight to Illinois Legislature" 2/28/2012.

Crain's Chicago Business, "State may put non-profit hospitals on tax rolls, with incentives" 11/29/2011.

Modern Healthcare, "Out in the open," 12/19/2011.

New York Times, "State Challenging Hospitals' Tax Exemptions" 9/10/2011.

Crain's Chicago Business, "State near hospital tax ruling; Quinn ready to set charity-care standards for nonprofits" 8/6/2011.

Steve Berkowitz, *IRS audits of schools might delve into salaries of coaches*, USA Today, May 23, 2010.

Ralph Haurwitz, *UT System won't release tax returns*, Austin American Statesman, Apr. 8, 2010.

Bruce Japsen, *No clarity on charity care pushes hospitals, lawmakers to create definitions*, Chicago Tribune, Apr. 5, 2010.

Suzanne Sataline, *Illinois High Court: Nonprofit Hospital Can Be Taxed*, Wall Street Journal, Mar. 19, 2010.

Debra Pressey, *Opinions differ on impact of Provena tax case ruling*, Champaign-Urbana News Gazette, Mar. 19, 2010.

Associated Press, *After 'mistakes,' Yele Haiti gets new accountants*, CNBC Jan 22, 2010.

Jodi Upton, Jack Gillum and Steve Berkowitz, *Big-time college athletics: Are they worth the big-time costs?*, USA Today, Jan. 14, 2010.

Eric Dexheimer, *Does big-time college football deserve its big tax breaks?*, Austin American-Statesman, Dec. 27, 2009.

Michael Bologna, *Illinois DOR, Catholic Hospital Argue State's Denial of Tax Exemption Before High Court*, BNA Daily Tax Report, Sept. 25, 2009.

Jack Carey, *Knight Commission told restraint in college spending must start at top*, USA Today, May 12, 2009.

Libby Sander, *'Nuanced Approach' Needed for Tax Rules Governing College Sports, Expert Says*, The Chronicle of Higher Education, May 13, 2009.

Joe Carlson, *Unlocking the Community Chest*, Modern Healthcare, Oct. 20, 2008.

John D. Colombo, *Hospitals That Operate Like Big Businesses Should Pay Their Taxes*, St. Louis Post-Dispatch, May 14, 2008 at C3.

Stephanie Strom, *Hospital's Accounting Is Under Fire by a Union*, New York Times, February 20, 2008.

Fred Stokeld, *Grassley Still Considering Legislation on Nonprofit Hospitals*, 117 Tax Notes 590 (Nov. 5, 2007), reprinted in 58 Exempt Org. Tax Rev. 236-37 (December 2007).

Rick Stouffer, *UPMC sites lead in profits*, Pittsburg Tribune-Review, June 27, 2007.

Bill Sizemore, *Case offers view of televangelist Robertson's empire*, Virginian-Pilot, March 18, 2007 (also reprinted in the Seattle Times, Sunday, March 25, 2007).

Mary Jo Feldstein, *BJC overpayment case is class-action*, St. Louis Post-Dispatch, March 7, 2007.

Gregg Blesch, *Defining Charity*, Daily Southtown, January 31, 2007.

Mark Alesia, *Colleges play, public pays*, Indianapolis Star, January 3, 2007.

Brandon Glenn, *Provena Health CEO*, Crain's Chicago Business, October 10, 2006.

Mark Alesia, *Panel questions NCAA's tax status*, Indianapolis Star, October 5, 2006.

Mike Colias, *Is This Charity? AG, Hospitals Debate*, Crain's Chicago Business, October 2, 2006.

Tim Darragh and Ann Wlazelek, *Is Tax-exempt LHV Sharing Enough of Its Wealth*, The Morning Call (Allentown and Lehigh Valley, PA), Aug. 14, 2006.

Mary Jo Feldstein, *Hospitals Share the Details on Charity, Other Care*, St. Louis Post Dispatch, May 19, 2006.

Shruti Singh, *Licking Their Chops*, Crain's Chicago Business, May 8, 2006.

Amy Gajda (host), *Charity Care and Hospitals*, Illinois Law Television, WCIA-TV, April 16, 2006.

Mark Alesia, *Colleges play, public pays*, Indianapolis Star, March 30, 2006.

Debra Pressey, *Charity Care: Caught in the Middle*, Champaign-Urbana News-Gazette, March 19, 2006.

Sarah Treffinger, *Ruling presents new challenge to hospitals' tax-exempt status*, Cleveland Plain Dealer, November 27, 2005.

Stephanie Strom, *What is Charity*, New York Times, November 14, 2005.

Jerry Crimmins, *Prof Eyes Tax Breaks for Nonprofit Hospitals*, Chicago Daily Law Bulletin, June 17, 2005.

Eric Gorski, *The Fundraising Success of a New James Dobson Group Spurs Debate On The Rules*, Denver Post, June 3, 2005, pg. A-01.

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Luiza Savage, *Democrats Rush to Defense of New York Hospitals*, The New York Sun, May 27,

2005, Front Page.

Stokely Baksh, *Non-profit Hospitals Face More Questions*, UPI, May 27, 2005.

Luiza Savage, *Senator Eyes City Hospital In Tax Debate*, The New York Sun, May 26, 2005, Front Page.

Harvy Lipman, *Congress Urged to Define "Nonprofit,"* The Chronicle of Higher Education, May 6, 2005, p. 26.

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Jamie Smith Hopkins, *Paychecks Raise Eyebrows*, Baltimore Sun, May 15, 2005.

Geoff Dutton, *Healthy Tax Breaks Put Under Microscope*, Columbus Dispatch, March 8, 2005.

Paul Barr, *Changing Venues*, Modern Healthcare, February 14, 2005.

Julie Appleby, *Non-profit Hospitals' Top Salaries May Be Due for a Check-up*, USA Today, Sept. 30, 2004.

Julie Appleby, *Scales Tipping Against Tax Exempt Hospitals*, USA Today, August 24, 2004.

Lucette Lagnado, *A Nonprofit Hospital Fights to Win Back Charitable Halo*, Wall St. J., June 29, 2004, page B1.

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AWARDS

John E. Cribbet Award for Excellence in Teaching, 2009-2012

Carroll P. Hurd Award for Excellence in Scholarship (best faculty article for year), 2003

University of Illinois College of Law Distinguished Graduate, 1999

University of Illinois Campus Award for Excellence in Graduate and Professional Teaching, April, 1997

Delta Sigma Omicron Award for Distinguished Teaching, April, 1996

TEACHING EXPERIENCE

| | |
|--|----------------------------------|
| Federal Income Taxation (basic tax course) | 1988-91, 1993-94, 1996-present |
| Corporate Tax | 1989-94, 1998-2002, 2014-present |
| Tax Exempt Organizations | 1996-present |
| Partnership Tax | 1989-91 |
| Deferred Compensation | 1989-90, 1992 |
| Contracts | 1991-95, 2002-2010 |
| Sales | 1991-94, 2002 |

SERVICE

Law-related

Advisory Board Member, National Center on Philanthropy and the Law, 2006-09
Advisory Board Member, SSRN Section on Nonprofit Law, 2006-present
Contributing Editor, NONPROFIT LAW PROF BLOG, 2008-present
Editorial Review Board for the Journal of Issues in Intercollegiate Athletics 2009-2011

Community Service

Countryside School Board, 2001-06 (Countryside is a nonprofit, secular private grade school)
Countryside School Treasurer, 2004-05
Countryside School Finance Committee, 2001-06
Countryside School Development Committee, 2001-04 (Chair, 02-04)
Communications Committee, St. Patrick's Catholic Parish, Urbana, IL, 2001- present

University/College of Law Service

General

Director, Law Minority Access Program, 1990-95, 1998.
Professor, Law Minority Access Program, 2000; 2002-07
President, Order of Coif, 1989-2015
Director, Law Teaching Academy 2009-2010

University Committees

Named Faculty Appointments Committee, 2008-2011
Stewarding Excellence Committee – Library 2010
Institute of Labor and Industrial Relations Dean Search Committee Chair, 2005-06

Search Committee for Chief Information Technology Officer, 1998-99 and 99-00
Chair, Special Investigation Committee for Children & Family Research Center, 1999
Special Campus Committee on Chief Information Technology Officer, 1998
Chair, Director Evaluation Committee, ILIR, 1998
Chair, Dean Evaluation Committee, College of Commerce, 1997
RTMO Liaison Committee, 1996-97
Technology Transfer Sector Committee, Partnership Illinois, 1996-97
Admissions Committee, 1992-93
UIUC Senate, 1990-92

Law School Committees

ABA Self-Study Committee, 2002-04 (co-Chair), 2009-2010
Admissions Committee, 1992, 1993-94 (Chair, 1993-94), 1998, 2009
Appointments Committee 1995-2000 (ex officio); 2010-2012 (ex officio)
Bylaws Committee, 2005-2006
Chairs and Professorships Committee, 2009, 2012-14 (chair)
Clinical Education Committee, 1993-94
Curriculum Committee, 1989-90, 1995-2000 (ex officio); 2004-07 (chair); 2012-2013
Dean Search Committee, 1992-93
Executive Committee, 1992-93, 1995-2000 (ex officio), 2003-04, 2005-06, 2007-08,
2009-10, 2010-2012 (ex officio), 2012-13
Graduate and International Studies Committee, 1990-91
Judicial Clerkship Committee, 1988-90 (Chair, 1989-90)
Placement Committee, 1990-92 (Chair, 1991-92)
Promotion & Tenure Committee, 2002-04 (Chair, 2003-04), 2007-08; 2010-2012 (ex
officio)
Special Committee on Chicago Programs, Chair, 1998
Strategic Planning Committee, Chair, 2013-14
Technology Committee, 1992-94, 1995-2000 (ex officio), 2006-08 (Chair)

PROFESSIONAL ASSOCIATIONS

American Law Institute (elected October 2002)
American Bar Association
Georgia State Bar (admitted July 1981)