

LLOYD HITOSHI MAYER
Notre Dame Law School
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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

CURRENT AND PREVIOUS POSITIONS

- 2005-present **Notre Dame Law School**, Notre Dame, Indiana
Associate Dean, 2011-present; *Professor*, 2011-present
Associate Professor, 2005-present
Courses taught: Election Law, Federal Income Taxation, Not-For-Profit
Organizations, Taxation of Business Enterprises
Research areas: Not-For-Profit Organizations, Taxation, 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

- 2007, 2009, 2011 **Notre Dame Mendoza College of Business**, Notre Dame, Indiana
Presenter, Nonprofit Executive Programs
- 2002-2004 **Georgetown University**, Washington, DC
Public Policy Institute, Ctr. 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

DISTINCTIONS, HONORS, AWARDS

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

PUBLICATIONS

Law Review Articles

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

Nonprofits, Politics, and Privacy, CASE WESTERN RESERVE LAW REVIEW (forthcoming 2012) (special tribute issue)

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

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

Regulating Philanthropy in the 21st Century (with Brendan M. Wilson), 85 CHICAGO-KENT LAW REVIEW 479 (2010) (symposium issue)

Politics at the Pulpit: Tax Benefits, Substantial Burdens, and Institutional Free Exercise, 89 BOSTON UNIVERSITY LAW REVIEW 1137 (2009); republished in the 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) (Supreme Court Preview issue)

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) (symposium issue); 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)

Contributions to Books

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)

Contributions to Books (continued)

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

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

Disclosures about Disclosure, 45 *INDIANA LAW REVIEW* 255 (2010) (symposium issue)

Letter to the Editor, *State-Level Charity Watchdogs Need Support from Uncle Sam*, *CHRONICLE OF PHILANTHROPY*, Feb. 21, 2010 (with Brendan M. Wilson)

Citizens United: Worst-case Scenarios from Supreme Court Decision Unlikely, www.ilsussidiario.net, Feb. 10, 2010

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) (symposium publication)

Political Activities of Tax-Exempt Organizations: Useful Guidance in Revenue Ruling 2004-6, 100 *J. TAX'N* 181 (2004)

The Effect of the Bipartisan Campaign Reform Act on Exempt Organizations, 41 *EXEMPT ORG. TAX REV.* 23 (2003)

Tax Law and the First Amendment Meet in National Federation, 14 *TAX'N OF EXEMPTS* 258 (2003)

Donor Intent: Preserving the Mission of Charitable Foundations, *WASH. LEGAL FOUND., CONTEMP. LEGAL NOTES SERIES* No. 43 (2003)

Tax Court Decides the Opening Skirmish in Intermediate Sanctions Litigation, 14 *TAX'N OF EXEMPTS* 99 (2002)

How Campaign Finance Reform Legislation Would Affect Tax-Exempt Organizations, 13 *TAX'N OF EXEMPTS* 131 (2001)

Teaching Taxation: Following the Money in the 2000 Election, 30 *EXEMPT ORG. TAX REV.* 275 (2000) (with Douglas N. Varley)

Congress Requires Disclosure by Section 527 Organizations, 12 *J. TAX'N OF EXEMPT ORG.* 91 (2000) (with Marcus S. Owens)

Selected Other Publications (continued)

Weighing the Alternatives to Private Foundations, 11 J. TAX'N OF EXEMPT ORG. 257 (2000)
(with Robert A. Boisture)

Minimizing Risk and Maximizing Benefits under the Final Disclosure Regulations for Exempt Organizations, 91 J. TAX'N 45 (1999)

Tax Court Rules (Again) on Sierra Club Affinity Card Income, 24 EXEMPT ORG. TAX REV. 311 (1999) (with Albert G. Lauber)

How the IRS Plans to Restructure Its Exempt Organization Operations, 10 J. TAX'N OF EXEMPT ORG. 195 (1999) (with Robert A. Boisture and Julie W. Davis)

INVITED LECTURES AND ADDRESSES

Tax, Religion, and Politics (panelist), National Bar Association Law and Religion Conference (April 28, 2012) (scheduled)

Nonprofits, the State, and Unconstitutional Conditions
Nonprofit Forum, Nonprofit Coordinating Committee of New York (February 15, 2012)
(scheduled)

Removing Obstacles to Greater Engagement in Public Policy Development and Advocacy by Nonprofits and Private Foundations (panelist)
Independent Sector Ad Hoc Advisory Group (April 14, 2011)

NGO Standing and Influence in International Human Rights Courts
Association for Research on Nonprofit Organizations and Voluntary Action Annual Conference (November 20, 2010)

Disclosures about Disclosure
Federalist Society National Lawyers Convention (November 19, 2010)

Charities and Lobbying: Institutional Rights in the Wake of Citizens United
Annual Conference (presenter), National Center of Law and Philanthropy
New York University School of Law (October 29, 2010)

NGO Standing and Influence in International Human Rights Courts
Symposium on Governing Civil Society: Linking NGO Legitimacy and Nonprofit Accountability
Brooklyn Law School (October 22, 2010)

“Effects of *Citizens United* Decision on Tax Law” Panel (panelist)
Urban Institute Center on Nonprofits and Philanthropy and Harvard University Hauser Center for
Nonprofit Organizations Seminar (June 15, 2010)

Charities and Lobbying: Institutional Rights in the Wake of Citizens United
Junior Tax Scholars Workshop, Notre Dame Law School (June 12, 2010)

INVITED LECTURES AND ADDRESSES (continued)

Politics at the Pulpit: Tax Benefits, Substantial Burdens, and Institutional Free Exercise,
Subcommittees on Political and Lobbying Activities and Religious Organizations (presenter)
American Bar Association Exempt Organizations Committee Meeting (May 7, 2010)

Disclosures about Disclosure: Risks and Limits
Symposium on the Law of Democracy
Indiana University School of Law – Indianapolis (April 9, 2010)

Annual Conference (commentator), National Center of Law and Philanthropy
New York University School of Law (October 29, 2009)

Regulating Philanthropy in the 21st Century
Symposium on the Law of Philanthropy in the 21st Century
Chicago-Kent College of Law (October 23, 2009)

Associations Panel (moderator)
Midwestern Law and Economics Association Annual Meeting (October 10, 2009)

Political and Lobbying Activities Subcommittee Panel (moderator and panelist)
American Bar Association Exempt Organizations Committee Meeting (September 25, 2009)

Regulating Philanthropy in the 21st Century
Faculty Colloquium, Notre Dame Law School (September 22, 2009)

University Endowments Spending and Tax Policy (Podcast)
The Federalist Society (available online starting on July 28, 2009)

The “Independent” Sector: Fee-for-Service Charity and the Limits of Autonomy
Junior Tax Scholars Conference, Brooklyn Law School (June 5, 2009)

The “Independent” Sector: Fee-for-Service Charity and the Limits of Autonomy
Faculty Colloquium, Notre Dame Law School (May 12, 2009)

The “Independent” Sector: Fee-for-Service Charity and the Limits of Autonomy
Regional Junior Faculty Works-in-Progress Workshop
Washington University School of Law (May 8, 2009)

The “Independent” Sector: Fee-for-Service Charity and the Limits of Autonomy
Critical Tax Conference,
Indiana University Maurer School of Law – Bloomington (April 4, 2009)

“Pulpit Freedom?: On Taxes, Elections, and Religious Freedom” Panel (moderator and panelist)
American Association of Law Schools Annual Meeting (January 8, 2009)

“Church-State Relations and Religious Liberty: Comparative Perspectives” Panel (panelist)
University of Notre Dame Conference (September 22, 2008)

INVITED LECTURES AND ADDRESSES (continued)

The Pulpit, Politics, and Institutional Free Exercise

Faculty Colloquium, Notre Dame Law School (September 9, 2008)

Roundtable on Distributive Justice, Morality and Philanthropy (participant)

University of Illinois College of Law (May 16-17, 2008)

Public Benefits, Private Benefits, and Charities

Faculty Colloquium, University of Illinois College of Law (April 9, 2008)

Public Benefits, Private Benefits, and Charities

Nonprofit and Philanthropy Seminar, Harvard Law School (March 19, 2008)

The Intersection of Law and Religion in Politics Around the World” Panel (panelist)

Law & Religion Program Symposium, Boston College Law School (March 18, 2008)

Public Benefits, Private Benefits, and Charities

Faculty Colloquium, Notre Dame Law School (February 26, 2008)

“The Participation by Nonprofits in Democracy” Panel (panelist)

American Association of Law Schools Annual Meeting (January 5, 2008)

What Is This “Lobbying” That We Are So Worried About?

Faculty Colloquium, Notre Dame Law School (September 18, 2007)

What Is This “Lobbying” That We Are So Worried About?

Junior Tax Scholars Conference, Boston University Law School (June 9, 2007)

Grasping Smoke: Enforcing the Prohibition on Campaign Intervention by Charities

Faculty Colloquium, Notre Dame Law School (May 15, 2007)

What’s in a Name?: The Wisconsin Right to Life Case

Journal of Legislation Annual Symposium, Notre Dame Law School (March 29, 2007)

“The Tax Code Giveth and Taketh Away” Panel (panelist),

First Amendment Law Review Annual Symposium

University of North Carolina School of Law (February 16, 2007)

The Much Maligned 527 and Institutional Choice

Faculty Colloquium, Notre Dame Law School (November 7, 2006)

Regulating Political Activity: Tax Law and the IRS vs. Election Law and the FEC

Junior Tax Scholars Conference, University of Colorado Law School (June 16, 2006)

PROFESSIONAL MEMBERSHIPS

Association of American Law Schools: Section on Legislation and Law of the Political Process;
Section on Nonprofit Law and Philanthropy; Section on Taxation
American Bar Association: Section on Business Law; Section on Taxation
Bar Admissions: District of Columbia; Pennsylvania; 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

LAW SCHOOL SERVICE

2012-present *Member*, Committee on Professional Formation
2012-present *Chair*, ad hoc Graduation Advisory Committee
2010-present *Faculty Advisor*, Journal of Legislation
2009-present Curriculum Committee (*Chair*, 2011-present; *Member*, 2009-2011)
2006-present *Faculty Advisor*, Asian Law Students Association
2010 *Host* (on behalf of Law School), Junior Tax Scholars Workshop
2010 *Delegate*, American Association of Law Schools House of Representatives
2009-2010 *Member*, Outside Speakers Committee
2006-2009 Advanced Legal Writing Committee
 (*Chair*, 2008-2009; *Member*, 2006-2008)
2007-2008 *Faculty Advisor*, Christian Legal Society
2007 *Commentator*, Student Scholarship Symposium

UNIVERSITY SERVICE

2007-present *Advisor*, Nonprofit Professional Development, Mendoza College

EXTERNAL SERVICE

2011-present *Member*, Nonprofit Forum, Nonprofit Coordinating Committee of New
York
2011-present Advisory Committee, Advancing Advocacy Initiative, Independent Sector
2010-present *Member*, Executive Committee, AALS Section on Non-Profit Law &
Philanthropy
2009-present *Member*, Board of Advisors, The National Center on Philanthropy and the
Law, New York University School of Law
2008-present *Contributing Editor*, Nonprofit Law Prof Blog
2011 *Guest Editor*, ELECTION LAW JOURNAL
2004-2011 *Co-Editor-in-Chief*, TAXATION OF EXEMPTS
2003-2004 *Member*, American Bar Association Exempt Organizations Committee
Task Force on Section 501(c)(4) and Politics
2002-2003 *Member*, Urban Institute BCRA-Nonprofit Research Group
1996-2011 Representation of various nonprofit organizations on a *pro bono* basis