

**LLOYD HITOSHI MAYER**  
Notre Dame Law School  
Notre Dame, Indiana 46556  
(574) 631-8057 / lmayer@nd.edu

**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 Professor*  
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-present      **Caplin & Drysdale, Chartered**, Washington, District of Columbia  
*Of Counsel*, 2005-present; *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      **Notre Dame Mendoza College of Business**, Notre Dame, Indiana  
*Guest Lecturer*, Nonprofit Executive Education Program
- 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**

*Comparing Public Benefit: A Cross Country Study of What It Means to Be a Charity* (work in progress)

*The “Independent” Sector: Fee-for-Service Charity and the Limits of Autonomy* (work in progress)

*Disclosures about Disclosure: Risks and Limits* (essay; work in progress) (accepted for publication in the INDIANA LAW REVIEW (forthcoming 2010) (symposium issue))

*Regulating Philanthropy in the 21st Century* (with Brendan M. Wilson) (work in progress) (accepted for publication in the CHICAGO-KENT LAW REVIEW (forthcoming 2010) (symposium issue))

*Politics at the Pulpit: Tax Benefits, Substantial Burdens, and Institutional Free Exercise*, 89 BOSTON UNIVERSITY LAW REVIEW 1137 (2009); short version to be published in 64 EXEMPT ORG. TAX REV. \_\_ (forthcoming 2009)

*Breaching the Leaking Dam?: Corporate Money and Elections*, 4 CHARLESTON L. REV. 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); short version also published in 59 EXEMPT ORG. TAX REV. 71 (2008)

*The Much Maligned 527 and Institutional Choice*, 87 BOSTON UNIVERSITY LAW REVIEW 625 (2007); short version also published in 58 EXEMPT ORG. TAX REV. 21 (2007)

### **Book Chapters**

*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)

## **Book Chapters (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**

*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)*

*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**

### *Disclosures about Disclosure: Risks and Limits*

Symposium on the Law of Democracy (panelist)

Indiana University School of Law – Indianapolis (April 8-9, 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 5-6, 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)

*The Pulpit, Politics, and Institutional Free Exercise*

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

**INVITED LECTURES AND ADDRESSES (continued)**

*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 University (March 19, 2008)

“Electing Faith: 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)

“Political Activity by NGOs” Panel (moderator)

Law and Faith Conference, Washington College of Law, American University (April 18, 2005)

Law and Faith Conference (co-chair and panel moderator)

Washington College of Law, American University (May 20, 2004)

## **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

Christian Legal Society

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

## **SELECTED LAW SCHOOL SERVICE**

2010	<i>Delegate</i> , American Association of Law Schools House of Representatives
2009-present	<i>Member</i> , Curriculum Committee
2009-present	<i>Member</i> , Outside Speakers Committee
2006-present	<i>Advisor</i> , Asian Law Students Association
2006-2009	Advanced Legal Writing Committee ( <i>Chair</i> , 2008-2009; <i>Member</i> , 2006-2008)
2007-2008	<i>Advisor</i> , Christian Legal Society
2007	<i>Commentator</i> , Student Scholarship Symposium

## **SELECTED EXTERNAL SERVICE**

2009-present	<i>Member</i> , Board of Advisors, The National Center on Philanthropy and the Law, New York University School of Law (three-year term)
2008-present	<i>Contributing Editor</i> , Nonprofit Law Prof Blog
2004-present	<i>Co-Editor-in-Chief</i> , TAXATION OF EXEMPTS
1996-present	Representation of various nonprofit organizations on a <i>pro bono</i> basis
2003-2004	<i>Member</i> , ABA Exempt Organizations Committee Task Force on Section 501(c)(4) and Politics
2002-2003	<i>Member</i> , Urban Institute BCRA-Nonprofit Research Group