

November 22, 2022

Andres Garcia  
Internal Revenue Service, Room 6526  
1111 Constitution Avenue NW  
Washington, DC 20224

***Re: Request for Comments on U.S. Tax-Exempt Income Tax Return, Form 990 Series.***

*OMB Number: 1545-0047*

Dear Mr. Garcia,

We thank the Department of the Treasury and the Internal Revenue Service (IRS) for this opportunity to submit comments on the Form 990 series. The comments that follow address ways to enhance the quality, utility, and clarity of 990 information and reduce the burdens associated with accessing this important public dataset.

The groups and individuals submitting these comments are leading members of the tax-exempt community in the United States, working with the Nonprofit Open Data Collective convened by the Aspen Institute's Program on Philanthropy and Social Innovation.

These nonprofit organizations, donor groups, researchers, data scientists, and Form 990 platforms play a key role in taxpayer compliance by communicating with the public, particularly donors, through the provision and analysis of "open" 990 data and gathering data on trends in tax-exempt activities, finances, and governance.

Signatories include Candid, Charity Navigator, Independent Sector, National Committee for Responsive Philanthropy, and Dorothy A. Johnson Center for Philanthropy at Grand Valley State University, as well as prominent scholars of tax-exempt activity in the United States, such as Eugene Steuerle, Elizabeth Boris, Patrick Rooney and others writing in their individual capacities.

Should you have any questions, please contact me at the Aspen Institute's Program on Philanthropy and Social Innovation at [cinthia.schuman@aspeninstitute.org](mailto:cinthia.schuman@aspeninstitute.org).

Sincerely,



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# Comments on U.S. Tax-Exempt Income Tax Return, Form 990 Series

OMB Number: 1545-0047

## Summary

We thank the Department of the Treasury and the Internal Revenue Service (IRS) for this opportunity to submit comments on the Forms 990 series, focusing on ways to enhance the quality, utility, and clarity of the information to be collected and reduce the burdens associated with accessing and using this important public dataset.

The Taxpayer First Act represents a major step forward with respect to the transparency, efficiency, and understanding of the tax-exempt sector. Through the mandatory electronic filing of tax-exempt returns and the release of this information by the IRS in a machine-readable format as soon as practicable, accessing nonprofit information should be more efficient than ever before, creating a wealth of knowledge for nonprofit organizations, regulators, donors, and the public.

Such information has the potential, in turn, to greatly improve compliance and government oversight by providing the public with tools to detect and locate potential concerns. Thus, the recommendations summarized and detailed below support efforts by the IRS to advance compliance by strengthening the public's ability to be informed about tax-exempt organizations and activities — among the primary reasons that Congress mandated transparency with respect to the Form 990 series.

Despite the e-filing and disclosure requirements of the Taxpayer First Act, the spirit of this important law remains unrealized. Though the IRS began releasing electronically filed Form 990s to Amazon Web Services (AWS) in 2016, such data has been presented to the public in a haphazard and, at times, indecipherable manner.

Notably, lengthy delays in the release of 990s by the IRS are creating a crisis in the tax-exempt field, impacting governance, fundraising, management, and ultimately, compliance.

These serious concerns were recently underscored by the IRS Advisory Council in its [2022 report](#), which speaks directly to the lack of timely, consistent, and complete Form 990 data posted by the IRS. In the report, the Advisory Council examines issues that practitioners face when obtaining 990 data from the IRS website. Among its recommendations, the Council specifically calls on the IRS to “identify operational improvements to ensure all available data is uploaded and available on the website in a timely and consistent manner and information posted is a complete representation of filed documents.”

**Significant Delays:** There is a backlog of unprocessed 990s that has reached historic proportions.

According to [Candid's](#) analysis from September 2022, tens of thousands of 2019 filings and 30% of 2020 990 filings have yet to be posted. Delays are considerably worse for Form 990-PFs: only 76% of 990-PF filings from 2019 have been posted.

Such delays carry major repercussions for the tax-exempt sector. At a time when tax-exempt organizations are still recovering from the worst effects of the pandemic, having access to the most recent 990 data is crucial for nonprofits and donors alike.

Instead:

- Nonprofits that have filed their 990s on time are unfairly suspected of being out of compliance because the IRS has failed to post their tax forms;
- Fundraising is impeded by a lack of access to the latest filings on foundation grantmaking; and,
- Donors — deprived of charities' most recently-filed financial and governance information — are potentially misinformed.

The failure to release 990 data also has implications for salary reporting used to benchmark compensation for compliance purposes. A May 2022 article from [CEO Update](#) explains that slowdowns within the IRS almost forced the cancellation of the publication's annual salary report. To avoid this, the publication's staff spent hundreds of hours collecting Form 990s manually from more than 400 individual organizations. The article states that the pandemic surely played a role in these problems, but slowdowns in the processing of 990 data “are getting worse, not better.”

Another article, from the donor group [MinistryWatch](#), calls the IRS backlog a “blow to transparency efforts” that “impedes prospective donors from making fully informed giving decisions.”

Delays in the release of the Forms 990 were exacerbated this past summer when the IRS disclosed that it had accidentally released confidential 990-T information. This incident resulted in the removal of 990 Extensible Markup Language (XML) data links from 2021 and 2022 in August. The abrupt removal of these files from IRS.gov was described as temporary, but these files have yet to be re-posted, compounding 990 access problems even further.

We understand that the pandemic and staffing shortages at the IRS had caused an initial backlog of Forms 990. It is clear, however, that central functions of the IRS Exempt Organizations division — processing tax forms and delivering this information to the public in an accessible, consistent format — are not getting sufficient attention.<sup>1</sup>

We cannot stress enough the value of maintaining a regular, clear, and timely 990 data release schedule that keeps the public apprised as to when new 990 data will appear and whether there have been updates.

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<sup>1</sup> An additional area where severe delays are having a harmful impact is the reinstatement of automatically revoked organizations, or organizations that have been revoked in error, into the BMF and Publication 78. Some foundations and many DAFs will not make distributions to organizations that do not appear in the BMF and/or Publication 78. Thus, the current delays — in some cases 12 months or more — are penalizing organizations that are in good standing.

**Failure to Provide Basic Tools for Accessing 990 Data:** Without tools that effectively organize and categorize open 990 data, it is nearly impossible for most to make heads or tails of the information. Other federal agencies provide “data dictionaries,” guides, indices, and additional tools (known as “metadata”) to help the American public make use of important public data sets. The provision of such basic information is considered to be a standard data practice and is required by the [Open Government Data Act](#). We urge the IRS to consult with the Treasury Department’s Chief Data and Analytics Office, which posts information and reports on open data standards, including the federal government’s [Project Open Data Principles](#).

This year, the IRS made a major change with respect to the release of 990 information: “Beginning December 31, 2021, the IRS will no longer update the Form 990 Series data on Amazon Web Services. This change is to provide access to public data for organizations with tax-exempt status in one location on IRS.gov on the Charities and Nonprofits webpage.”

Prior to making this change, the IRS provided a simple index of the 990s it posted on Amazon Web Services (AWS) - an example of “metadata” that was helpful to the public - for identifying Form 990 returns for specific organizations and tax years. The IRS eventually provided versions of these indexes on IRS.gov; however, they were found to be incomplete and inaccurate. Now the public must download the *entire* 990 series on a regular basis (exceeding 1 terabyte of data) to discern which 990s have been most recently updated and to locate specific returns. This results in an extraordinary waste of time, resources, and bandwidth.

**Tracking Government Funding:** In addition, we wish to highlight an ongoing problem with the Form 990, one that is of particular concern now. Tax-exempt organizations have played a crucial role in serving on the frontlines of COVID-19 relief and assisting with economic and social recovery. Such work is often accomplished in partnership with government through the provision of grants and contracts. This is an especially important time to track government funding of tax-exempt organizations, but this is not possible due to changes that were made to the Form 990 in 2008. To remedy this, we have included a recommendation to improve the reporting of government revenue through minor modifications to instructions for Part VIII of the Form 990. We demonstrate broad support for improving the reporting of government revenue from both the nonprofit and accounting sectors.

Indeed, a bipartisan bill in Congress, the [Nonprofit Sector Strength and Partnership Act](#), echoes this concern by calling for recommendations to change the way government grants, contracts, and reimbursements are reported on the Form 990. The bill also calls for the IRS to take steps to improve public access to 990 e-filed data to facilitate public use.

Finally, we applaud the helpful role of the Statistics of Income division with respect to tax-exempt organizations. We hope that the IRS will continue to make this valuable research available as it addresses gaps in the extracts for certain forms, such as the Form 990-PF.

In sum, it is essential that the IRS makes its public data available in a way that does not frustrate the law. Therefore, we hope that the IRS makes open 990 data more accessible to the public and implements the following common-sense improvements that ultimately further compliance.

- 1) Improve Communication with the Public and Address the Quality, Utility, and Accessibility of 990 Data:**
  - a) Create and maintain a regular Form 990 release schedule and web page
  - b) Ensure that public data is current and complete
  - c) Take steps to make data more accessible and usable (post Form 990 “metadata” and create/improve data indices)
  - d) Appoint a Form 990 technical liaison within the IRS
- 2) Improve the Reporting of Government Revenue through Modifications to Part VIII of the Form 990:**
  - a) Create a dedicated line for government reimbursements (e.g., Medicare/Medicaid and Contracts) in Part VIII, line 2(a)
  - b) Clarify the distinction between grants and contracts that benefit the public versus those payments that serve the needs of a governmental unit
- 3) Improve the Reporting of Grants Information by Adding EINs of Grantees to 990-PFs:**
  - a) Consistent with grantee reporting on the Form 990, add EINs of grantees to Part XIV(3)(a) and (3)(b) of Form 990-PF
- 4) Continue the Valuable Work of the Statistics of Income (SOI) Division with Respect to Tax-Exempt Organization Data Files:**
  - a) Regularly publish revenue transaction files (RTF) and close the gap of missing RTF extracts of Form 990-PF returns processed in 2017, 2018, and 2019

Detailed explanations of these recommendations follow:

**1. Recommendation: Take Steps to Improve Communication with the Public and Address Gaps in Quality, Utility, and Accessibility of Data**

**1a. Create and maintain a regular 990 release schedule and web page.** While the release of e-filed 990 forms has provided a wealth of data, effective use of the data is hampered by a lack of communication and a regular release schedule. Currently, 990 data releases are highly irregular, and there are massive delays in the processing and release of the forms. As described in the summary above, this void leaves tax-exempt stakeholders in the dark, harming nonprofits, donors, and the public, all of which rely on this information to make funding, operational, and other decisions, including those related to compliance.

The creation and maintenance of a 990 data release schedule would allow the public to plan ahead and use this data more efficiently. In addition to a release schedule that is consistently followed, the IRS should consider employing a format like the Exempt Organizations Business Master File page on the IRS website pertaining to the e-filed 990s. This page would recap the particulars of releases, such as record counts and posting dates, provide contact information for questions, and serve other communications functions.

**1b. Ensure that published data is current and complete.** The IRS needs to ensure that public datasets are current, complete, and documented when released and that subsequent updates or revisions are properly disclosed. Experts have noted significant inconsistencies and omissions between the three IRS public sources of detailed Form 990 data that should generally agree: annual Revenue Transaction Files (RTFs — listing of all Form 990 returns processed during a calendar year); digitized e-file returns available in XML format on AWS as of October 2021; and digitized e-file returns from 2022 back to 2015 made available in XML format on IRS.gov. Examples include:

- More than 28,000 e-file 990-PF returns files processed during 2020 listed in the annual RTF (released June 2021) that are still not available nearly a year later in digitized XML format on the AWS archive or on IRS.gov (as of April 2022)
- Six e-file Form 990 return downloads are currently listed as “2021” on IRS.gov; however, the number of e-file XML returns found within those six downloads went from 188,537 in April 2022 to 357,597 by May 2022 without any documentation or notification of change. In addition, a seventh 2021 download was discovered by chance which is not listed on IRS.gov

**1c. Take steps to make data more accessible and usable (post Form 990 “metadata” and create/improve data indices):**

**Post Form 990 “metadata.”** The XML 990 files have proved to be challenging for even high-level data scientists, who have encountered such problems as multiple versions of the forms and the lack of documentation (“metadata”). The federal government’s [Project Open Data](#) states that data should be described fully, so that consumers have sufficient information to understand and process it using “robust, granular metadata.” According to the [Open Government Data Act](#), which mandates that federal government data be as readily accessible as possible, the term “metadata” means “structural or descriptive information about data such as content, format, source, rights, accuracy, provenance, frequency, periodicity, granularity, publisher or responsible party, contact information, method of collection, and other descriptions.”

The 990 data on IRS.gov do not adhere to basic open data principles. At the very least, the IRS should make available basic descriptive information, such as a data dictionary, indices, and updates that facilitate public use. For example, without a suitable working index, the public must currently download the *entire* 990 series to discern which 990s have been most recently updated. This results in an unnecessary waste of the public’s time and resources.

**Create/improve the consistency of the 990 indices.** As noted above, the 990 data files now being released solely on IRS.gov do not have useful indices, which are necessary for discerning the underlying data. But even the data indices that were available previously on the AWS site had serious concerns, and we hope those problems are rectified on IRS.gov. For example, the indices, which are published in .json and .csv, are not consistent. We have learned that, in some cases, .json files are missing a significant number of records that appear in the .csv files. Additionally, if an organization makes two filings in the same year, the .json file only includes the first one. The lack of accurate and consistent information threatens the reliability of the data.

We request that the IRS examine these inconsistencies and create a method for addressing these problems on IRS.gov.

**Provide an index to the URLs of 990 PDFs currently accessible via Tax Exempt**

**Organization Search (TEOS).** We are grateful that the IRS provides public access to scanned and printable 990s free of charge through its website. Currently, these .pdf files can be downloaded individually (through TEOS) or in bulk (through [a separate page](#) on the IRS website). There is no way, however, to link directly to the individual .pdf files hosted by the IRS. The existence of an index file that links EIN and tax period to a URL, as exists for machine-readable (XML) filings, has facilitated the use of the files. A similar index for the .pdf files would likewise broaden access to these essential public records.

**1d. Appoint a 990 technical liaison within the IRS.** Finally, the public would benefit from an IRS point person, or mechanism, for handling questions specifically regarding the e-filed Form 990 data now on IRS.gov. Currently, there is no procedure, or contact, for addressing questions regarding the data as they arise, separate from the Customer Account Services line, which addresses filing concerns. This is not only inefficient and frustrating for tax-exempt stakeholders, but it deprives the Service of a feedback loop that could be used to make upgrades and corrections that are particularly important during the early stages of this new undertaking.

**2. Recommendation: Improve the Reporting of Government Revenue through Modifications to Part VIII of the Form 990**

The government is one of the largest funders of nonprofit activity in the United States. It is therefore vitally important to have a full picture of the overall scope of government funding of the nonprofit sector, how this support has varied over the years, and what types of nonprofits and areas of the country are experiencing changes in government funding of nonprofits.

In the current environment, information on government funding of the nonprofit sector is particularly relevant, both from a compliance and policymaking standpoint. In addition, we'd like to point out that there is a growing chorus of prominent voices expressing a need for this information. [Independent Sector's comments](#) on the Form 990 in 2021 addressed this need. [Comments submitted by the National Council of Nonprofits](#) in the same year also refer to this need. The [American Institute of Certified Public Accountants \(AICPA\)](#) similarly addressed the need for change in Part VIII of the Form 990 in 2011 (see pg. 5).

Unfortunately, due to form modifications, the Form 990 Part VIII Statement of Revenue continues to lack clarity with respect to the reporting of government revenue, confusing form users and likely resulting in inaccurate reporting. In particular, two of the largest sources of government support to the nonprofit sector — voucher-type reimbursements such as Medicare and Medicaid, and government contracts — are buried in the “program service revenue” line along with private payments for services.



For example, since 2008, when the Form 990 was modified, the IRS has not asked nonprofits to separately report their revenue from Medicare, Medicaid, and other reimbursement payments. These payments, which reach a broad array of nonprofits beyond hospitals, are now generally aggregated with other “program service revenue,” obscuring the largest form of government support to the nonprofit sector. We understand that Medicare and Medicaid are captured for hospitals on Schedule H, Part III. However, this schedule is only for hospitals, and Medicare and particularly Medicaid are available to many other health and human service providers. As Congress considers prospective changes in government programs, such as Medicare and Medicaid, transparent and proper reporting of how these funds are being distributed and utilized across the nonprofit sector becomes more important.

Similarly, despite the fact that government contracts are a major and common source of nonprofit revenue, they are not separated on the Form 990. This leads to additional confusion, particularly because contracts may fall either under Part VIII, line 1(e) (government grants), if they benefit the public as a whole; or within Part VIII, section 2 (program service revenue), if the contract primarily benefits a government agency. Nowhere on the form is the totality of government support reported. Nor can this totality be computed from elements of it that are reported since some of the most sizable elements are buried. To avoid these problems, government revenue should be more clearly labeled and distinguished in the Form 990, as noted in the following proposed changes to the form.

**2a. Create a dedicated line for government reimbursements (e.g., Medicare/Medicaid and Contracts) in Part VIII, line 2(a).** As noted above, Medicare and Medicaid payments and other government reimbursements represent the largest source of government revenue to the nonprofit sector, but the extent of these payments is now obscured due to changes to the Form 990 in 2008.

<b>Recommendation 2a: Clearly Label Government Revenue and Modify Instructions</b>
Insert “Government Reimbursements (e.g., Medicare/Medicaid/Contracts)” on existing line 2(a) of Part VIII of the current Form 990.
<b>Note: This change could be made without adding any further lines to the form since five (5) blank lines are already included on the existing form for organizations to list their “program service revenue.”</b>

**2b. Recommendation: Clarify the distinction between grants and contracts that benefit the public versus those payments that serve the needs of a governmental unit**

Many in the nonprofit sector have difficulty distinguishing between grants and contracts that benefit the public versus those payments that serve the needs of a governmental unit. The [2015 Advisory Committee on Tax Exempt and Government Entities \(ACT\) report](#) highlighted this problem, finding that it can result in “inconsistent reporting among seemingly comparable organizations” as well as errors in the computation of some organizations’ public support test on



Schedule A (see pgs. 136–137). Given the significance of government revenue to the nonprofit sector, it is important that the IRS take steps to address this.

**Recommendation 2b: Clarify the Distinction Between Grants and Contracts that Benefit the Public Versus Those Payments that Serve the Needs of a Governmental Unit**

Clear up confusion regarding what constitutes government grants/contracts that are treated as contributions in line 1(e) by providing additional useful examples — beyond those listed in the current instructions to lines 1 and 2 — drawn from nonprofit experiences. Our organizations are happy to confer with nonprofits (such as Independent Sector, the National Council on Nonprofits, and state-level nonprofit associations, as well as associations of accountants) to determine typical use cases that would be most helpful to add to the instructions. In the meantime, possible examples might include:

- **Example 1:** A state department of social services enters into a contract with a child welfare agency to provide a variety of services to children in need within the state. Since the contract benefits the general public, not the government agency, it is considered a contribution and is reported on line 1e.
- **Example 2:** A government housing agency enters into a contract with a nonprofit community development organization to construct moderate-income housing. The housing is for local residents, not government employees, so the funding should be noted as a contribution in line 1e.
- **Example 3:** A city council contracts with a nonprofit organization for services related to proper wastewater management at a city office building. Since the direct benefit of the funding is for the local government, not the general public, it does not count as a contribution.
- **Example 4:** In a city, there are thousands of vacant government-held lots. The government provides a grant to a nonprofit to transform several of the vacant lots into community gardens. The grant should be considered a contribution on line 1e because the beneficiaries are community members who will use the garden.

**3. Recommendation: Improve the Reporting of Grants Information by Adding EINs of Grantees to 990-PFs**

Philanthropy is a cornerstone of the U.S. tax-exempt sector. Beyond having detailed data on individual foundations and grantees (via Forms 990-PF and 990), the public would benefit greatly from having complete data on the entire funder-grantee network, i.e., from public as well as private grantmakers. Such data would advance understanding of the flow and distribution of money throughout the U.S. tax-exempt sector.

Currently, there is a disparity in the reporting of information by public foundations and grantmakers versus private foundations. Public foundations are required to report the name (and

importantly, the EINs) of their grantees on Schedule I of Form 990. The funder-grantee network for public foundations and their grantees can thus be easily discerned.

However, constructing equivalent information for private foundations and their grantees is difficult because private foundations are not required to provide the EIN of their grantees on Part XIV(3)(a) and (3)(b) of Form 990-PF.

We suggest making this reporting on grantees consistent. Parts XIV(3)(a) and (3)(b) of Form 990-PF currently ask private foundations to provide the name and address of their grant recipients. We propose making this section equivalent to the Form 990 by modifying the form and instructions to ask private foundations to provide the EIN of their grant recipients as well.

#### **4. Recommendation: Continue the Valuable Work of Statistics of Income (SOI) Division with Respect to Tax-Exempt Organization Data Files, Including Publishing Revenue Transaction Files for 990-PFs 2017 -2019**

As the IRS states on its website, the Revenue Act of 1916 mandated the annual publication of statistics related to “the operations of the internal revenue laws” as they affect:

- Individuals
- All forms of businesses
- Estates
- Nonprofit organizations
- Trusts
- Investments abroad and foreign investments in the United States

The IRS Statistics of Income (SOI) division fulfills this function by collecting and processing data and sharing this information with other governmental bodies and the general public.

The work of SOI is extremely valuable with respect to nonprofit data and research. For decades, SOI has collected microdata from a sample of Forms 990, 990-PF, and 990-EZ filed. The returns in the sample are subject to extensive cleaning, testing, research, and reallocation. The microdata files, which include several thousand data fields from Forms 990 and 990-PF, comprise the population of the largest nonprofit charities and the largest private foundations. These files are made available to the public, at no cost, on the IRS website. In addition to downloading microdata files, users can access the SOI Bulletin, annual and time-series tables based on the Form 990-series, and other research publications.

The SOI tax-exempt data files remain an indispensable source of high-quality nonprofit data. While the release of e-filed Form 990 data under the Taxpayer First Act is of tremendous benefit to the public, there is still a need for the high-quality information that SOI researchers gather, analyze, and publish. We, therefore, express our support and appreciation for SOI’s work and hope that the IRS will continue its support of the production and release of SOI’s tax-exempt organization files.

#### **4a. Regularly publish revenue transaction files (RTF) and close the gap of missing RTF extracts of Form 990-PF returns processed in 2017, 2018, and 2019**

Notwithstanding our strong support for the work of SOI, we wish to raise concerns regarding the annual Revenue Transaction File (RTF) extracts of Forms 990, 990-EZ, and 990-PF. This information has not only been critical for the basis of New Consumer Classification System “Core Files,” but it also has served as the only available open source of data for 501(c) organizations that file by mail, the so-called “paper filers.”

The annual RTFs represent every 990, 990EZ, and 990-PF return processed by the IRS during the year, while SOI weighted samples normally lag RTF data by a full year and are based on a small number of organizations selected by size alone. SOI is mainly useful for national estimates but does not sufficiently account for different types of organizations or for regional, state, or local variations. Annual RTF extracts have become increasingly important to policy and research communities. Consequently, we believe that the reinstatement and consistent release of 990-PF RTFs is imperative to understanding a critical source of nonprofit funding representing \$1 trillion in assets.

We applaud the SOI division for its publication of Forms 990, 990-EZ, and 990-PF returns processed during 2020 and 2021. SOI’s stated commitment to finally publish Form 990-PF returns processed during the *prior* three calendar years remains unfulfilled, however, and we strongly support and urge all efforts to close this gap of missing RTF extracts of Form 990-PF returns processed in 2017, 2018, and 2019. There has been no comprehensive public source of private foundation data during this three-year period, and we cannot overstate the importance of these data to public understanding and oversight.

#### **Conclusion**

We urge the Internal Revenue Service to continue to work with the nonprofit sector to address the important concerns noted in this letter. Thank you for your consideration. Should you have any questions, please contact Cinthia Schuman Ottinger at [cinthia.schuman@aspeninstitute.org](mailto:cinthia.schuman@aspeninstitute.org).

Sincerely,

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\*The opinions expressed herein are solely the individual's and not to be attributed to any of the organizations with which she/he/they are associated.