
HOW PUBLIC IS
PRIVATE PHILANTHROPY?

SEPARATING REALITY
FROM MYTH

*A Philanthropy Roundtable Synopsis
Of the Monograph by
Evelyn Brody and John Tyler*



PhilanthropyRoundtable

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Under the traditional, limited relationship between philanthropy and government, voluntary organizations have played a critical role in supporting American pluralism. However, some recent proposals from government, as well as from some in the philanthropic sector, urge stricter legal limits on the purposes and operations of foundations and other charities and the means by which they may govern themselves. These proposals are based on a disturbing premise that, if accepted, could fundamentally change the role of philanthropic organizations in our national life.

These proposals reflect the current claim, explicit or assumed, that the public has an underlying right to direct foundations and other charities because the assets of these organizations are “public money.” In turn, the public-money claim reflects three distinct but overlapping legal arguments: (i) philanthropic organizations have public rather than private purposes and are subject to state oversight; (ii) philanthropic corporations operate under state charters; and (iii) philanthropic assets represent government subsidies granted through the charitable tax exemption and deduction.

Evelyn Brody, professor at the Chicago-Kent College of Law, Illinois Institute of Technology, and John Tyler, general counsel of the Ewing Marion Kauffman Foundation, have examined the numerous legal precedents that apply to the major arguments advanced in support of the public-money claim. In a new monograph, these scholars have concluded in each case that the legal analysis recognizes philanthropic independence, respects philanthropic organ-

izations as private entities, and accords autonomy without undue government control or influence.² In short, the authors find that intrusive government authority over philanthropic organizations cannot reasonably be justified on the basis of the public-money claim, whose grounding is largely myth.

Some of the authors’ major findings are summarized below. The arguments supporting these findings are presented in *How Public Is Private Philanthropy? Separating Reality from Myth*, a monograph published by The Philanthropy Roundtable.

- I. **The historic requirement that foundations and other charities¹ serve public purposes rather than provide private benefits to individuals does not mean that these organizations must serve the purposes of government or of the public at large. State oversight of foundations and other charities does not states the authority to determine the particular missions and operations of charitable organizations.**

The requirement of a public benefit does not imply that all members of the general public or of a particular political jurisdiction are necessarily the intended beneficiaries. Indeed, the use of the term “public” or “community” is not necessarily geographic. Rather, the charity’s founders, and thereafter those governing the charity and the members of the organization (if any), determine whether the charity’s operations will have a particular geographic scope. Moreover, there is no single version of public benefit: A wide variety of charities focus on complementary, overlapping, or even competing issues.

Similarly, because each state has responsibility for ensuring that charitable assets are used for their intended public/charitable purposes, state attorneys general have broad investigative powers and can sue for breaches of fiduciary duty. However, compulsory power over charities is generally reserved to the courts. Furthermore, apart from the state-related entities discussed below, laws generally do not give states authority to require that governing boards include public or community representatives³ or to dictate how a board should set policy or supervise officers.⁴

However, there are recent signs that not all regulators and courts can be relied on to prevent states from impairing charitable independence or effectively confiscating charitable assets.⁵ Thus, founders and donors should exercise vigilance against undue interference in the operations and governance of foundations and other charities.

II. The existence of state charters for foundations and other charities does not alone make these organizations public entities, state actors, or subject to “right to know” laws.

Some have argued that a nonprofit⁶ corporation, by virtue of its charter, is a state agency subject to direction by the state. The Supreme Court rejected this argument 190 years ago in the seminal case *Trustees of Dartmouth College v. Woodward*.⁷ The New Hampshire legislature had attempted to expand Dartmouth’s board and convert the college to a university. The Court held, however, that Dartmouth’s charter was protected by the Contracts Clause of the Constitution against unilateral state amendment. Justice Joseph Story, in an influential concurrence, commented that New Hampshire’s claim of authority “to regulate, control, and direct the corporation, and its funds . . .

does not exist in the government, except where the corporation is in the strictest sense public; that is, where the whole interests and franchises are the exclusive property and domain of the government itself.”⁸ Federal and state courts have confirmed Story’s view on numerous occasions.⁹

As a constitutional matter, some advocates of the state-charter theory argue that nonprofits are “state actors” and thus required to provide the type of due process or equal protection that federal and state governments must provide.¹⁰ Certain classes of nonprofits are particularly vulnerable to state-actor treatment, especially those performing “public functions” that are “so clearly governmental in nature that the state cannot be permitted to escape responsibility by allowing them to be managed by a supposedly private agency.”¹¹

However, courts have almost uniformly refused to accept assertions that foundations and other charities in general are state actors and have instead insisted on fact-intensive, case-by-case analyses. Under such analyses, few charities would be classified as state actors.

Advocates of the state-charter theory argue, finally, that even if a state-chartered nonprofit is not a government agency or state actor, it may be a quasi-public body subject to public access or “right to know” laws. As in the state-actor analysis, whether an entity is subject to such laws generally depends upon scrutiny of a number of factors, with no one factor determinative. Types of nonprofits that are particularly vulnerable to the application of public-access laws include (though they are not limited to) nonprofits that might be classified as state actors.¹² The great majority of foundations and other charities do not satisfy any reasonable subset of these criteria.

III. The tax exemption and the charitable deduction do not support the public-money claim.

Foundations and other charities generally are not required to pay income, property, or other taxes; and donors that itemize their deductions may, within limits, deduct their contributions in computing their taxable income. Therefore, advocates of the public-money theory argue, government subsidizes charities and has a corresponding right to determine their missions, details of governance, and other decisions. Some advocates rely on this argument to assert that foundations and other charities must use “fair shares” of their resources for purposes set by the public or government.

However, this argument fails for a number of reasons.

A. The subsidy argument misstates the nature of the bargain underlying the exchange of federal tax preferences for charitable activity.

The legislative history of the tax exemption and charitable deduction is sparse, and each major theory of the foundation of these provisions fails to explain some important features of nonprofit tax law and policy.¹³ What is clear from the legislative history, however, is the lack of evidence of a specific “original bargain” apart from the terms of the legislation itself. Though the evidence of an extra-legislative bargain is virtually nonexistent, the legislative bargain itself is recorded in the Internal Revenue Code. The most important obligation assumed by foundations and other charities is to commit their resources and operations to charitable purposes within the meaning of the Code, as interpreted by Treasury regulations, judicial decisions, and administrative guidance.¹⁴ Organizations ex-

empt under Code section 501(c)(3) also agree to make public disclosure of their tax information returns, to prevent private inurement, and to abstain from political campaigns and substantial lobbying.¹⁵

Beyond these rules, which focus chiefly on ensuring that the activities of exempt organizations are public/charitable rather than private, the legislative bargain does not impinge on foundations’ or other charities’ internal governance or decision-making.

B. Individuals and businesses receive tax preferences; they are not thereby considered governmental entities, and their assets are not deemed public. There is no reason in law or policy to treat foundations or other charities differently.

Governments at all levels accord individuals a long list of tax-favored treatments—deductions, exclusions, credits, exemptions, abatements, and deferrals designed to provide an incentive or subsidy rather than to properly measure income. Notable examples include deductions for mortgage interest and property taxes; the exclusion of gain on the sale of principal residences; deductions or exclusions for retirement contributions, health insurance, and tuition; and tax credits for higher education, dependent care, and children. Government does not claim that it is thereby entitled to dictate consumption and savings patterns, or otherwise impair the underlying autonomy, of individuals who claim these preferences.

Governments have also encouraged certain business activities by use of tax abatements and incentives, including research and development tax credits, accelerated depreciation of equipment investment, tax credits for “green” activities, and economic development tax benefits. Government does not thereby

claim to be entitled to determine the nature of the underlying research, strategies for its exploitation, the timing of equipment upgrades, decisions about whether to merge with a competitor or draw down a line of credit, or choices about whether the board should have five or nine directors.¹⁶

In order to justify receipt of a tax benefit, recipients are usually required to demonstrate merely that they undertook the activity or incurred the expense giving rise to the benefit. The recipients are not treated as public entities, and their assets are not deemed public. The reasoning that prevents businesses, individuals, or their assets from being treated as public on account of tax-favored treatment applies with equal vigor to foundations and other charities.

Moreover, with nonprofits, authorities have similarly stressed the limited nature of the relationship between government and the beneficiary of a tax exemption. In a noted Supreme Court case involving the property-tax exemption of churches, Justice Brennan, in a concurring opinion, distinguished between subsidies and tax exemptions.¹⁷ “A subsidy,” he commented, “involves the direct transfer of public moneys to the subsidized taxpayers An exemption, on the other hand, . . . assists the exempted enterprise only passively, by relieving a privately funded venture of the burden of paying taxes.”¹⁸

C. Even if the tax-favored treatment of charities were to be considered a government subsidy, most charitable assets come not from government but from private funds.

Even under a subsidy theory, most charitable assets are not attributable to tax deductions. Say, for example, a donor with income marginally taxed at the

current top individual rate of 35 percent contributes \$100 to a charity. The donor, by deducting this contribution, saves (leaving aside other tax rules) \$35 in taxes.¹⁹ But the balance of the contribution, \$65, is “private money” that the donor has dedicated to public purposes.

Similarly, assume that tax policy can identify what would be a charitable corporation’s net taxable income in the absence of the charitable exemption and can apply a properly determined tax rate to this income. If the rate is the current top corporate rate of 35 percent and the charity generates \$100 in income, it will pay \$35 to the Treasury. However, the remaining \$65 will be “private income.”

There is no justification for claiming as public money the donor’s \$65 contribution or the charity’s \$65 of income. Thus, unless income tax rates exceed 50 percent, most charitable resources will be private. Even marginal rates exceeding 50 percent would not in themselves render charities or their assets public, since charities also make significant non-monetary contributions to society, and, of course, the other arguments presented in this section still apply.

D. Nonprofits that are involved with government only indirectly, through tax exemptions, should not face restrictions more onerous than the limitations on entities that are engaged with government through direct subsidies, grants, or contracts.

A nonprofit or for-profit organization that receives a government grant or contract may have to abide by restrictions in addition to its central contractual obligation. However, the grantee has autonomously

chosen to enter into the grant or contract for its own purposes and in exchange for direct and specific benefits. The restrictions under the grant rarely affect matters of internal governance or decision-making and, in any event, apply only for the term of the benefits and only to the use of the government-supplied funds. The grant or contract is not said to make the other assets of the grantee public money.

In contrast, under the public-money theory, a nonprofit, in exchange for the indirect benefit of a tax exemption, would be required to accept government control of a more fundamental, longer-lasting nature. There is no legal or policy justification for this difference.

E. As with businesses and individuals, the tax-favored treatment of nonprofits does not entitle government to impose unconstitutional conditions on the recipients.

Governments generally are granted broad latitude in designing tax schemes, including the tax regime that offers exemptions to nonprofits, and may impose conditions on such exemptions. However, the “unconstitutional conditions” doctrine applies to tax exemptions in a manner analogous to its application to government grants and contracts.²⁰

For instance, conditioning exemption or deductibility on a foundation’s or other charity’s giving up the right to choose any legally permitted form or manner of self-governance would significantly limit the organization’s right of expressive association and could well be deemed an unconstitutional condition.

Conclusion

The public-money claim does not legitimately justify greater direction and control of foundations and other charities by government or the general public. Proponents of greater government control may make other arguments for their position, but these arguments must be considered in light of the strong authority in favor of independence, the contributions of foundations and other charities to American society and systems under the traditional philanthropy-government relationship, and the serious consequences that greater government control could have for this relationship.

ABOUT THE AUTHORS

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Evelyn Brody is a professor at Chicago-Kent College of Law, Illinois Institute of Technology, having visited at Penn, Duke, and NYU law schools. She teaches courses on tax and nonprofit law. Evelyn is Immediate Past Chair of the Nonprofit and Philanthropy Law Section, Association of American Law Schools. She has worked in private practice and with the U.S. Treasury Department's Office of Tax Policy, and served as secretary of the American Bar Association's Tax Section from 2003 to 2005. Evelyn is a graduate of Yale College and Georgetown University Law Center.

Evelyn is the Reporter of the American Law Institute's *Project on Principles of the Law of Nonprofit Organizations*. She is also associate scholar with the Urban Institute's Center on Nonprofits and Philanthropy, assisting in organizing seminars on Emerging Issues in Philanthropy, sponsored jointly with Harvard's Hauser Center on Nonprofits.

Evelyn edited *Property-Tax Exemption for Charities: Mapping the Battlefield* (Urban Institute Press, 2002). Her book chapters include *Accountability and Public Trust*, in *THE STATE OF NONPROFIT AMERICA* (Lester M. Salamon, ed., Brookings Institution Press and the Aspen Institute, 2002); *The Legal Framework for Nonprofit Organizations*, in *THE NONPROFIT SECTOR: A RESEARCH HANDBOOK* (Walter W. Powell and Richard Steinberg, editors, 2d. ed. 2006); *Tax Treatment of Nonprofit Organizations: A Two-Edged Sword?* (with Joseph Cordes), in *NONPROFITS AND GOVERNMENT:*

COLLABORATION AND CONFLICT (2d ed., Elizabeth Boris and C. Eugene Steuerle, eds., Urban Institute Press, 2006); and *Business Activities of Nonprofit Organizations: Legal Boundary Problems*, in *NONPROFITS AND BUSINESS* (C. Eugene Steuerle and Joseph J. Cordes, eds., Urban Institute 2009). Her law review articles have examined the similarities between nonprofit and for-profit organizations, and between charitable trusts and corporate charities; charitable endowments and nonprofit bankruptcy; the effects of tax reform on charities; the standards and enforcement of nonprofit fiduciary law; the constitutional bounds of the right of association; and donor standing.

Evelyn served as a member of the Panel on the Nonprofit Sector's expert advisory group. In addition to academic workshops, she has made numerous invitational presentations to federal and state regulators, including the Senate Finance Committee staff, the National Association of Attorneys General/National Association of State Charity Officials, and the Conference on State Attorneys General Charity Law Project at Columbia Law School (for which she serves as an advisory board member). Evelyn is on the board of the BBB Wise Giving Alliance.

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John Tyler is general counsel, secretary, and chief ethics officer for the Ewing Marion Kauffman Foundation. Prior to joining the foundation in 1999, John practiced law as a commercial litigator with one of Kansas City's largest law firms. He serves and has served as a director and officer of several na-

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John has authored numerous legal articles, including most recently one published in the *Minnesota Journal of Law, Science, and Technology* on university innovation. He also speaks frequently on topics as diverse as nonprofit governance, intellectual property, and advancing university innovation, including for the Council on Foundations, Association of Small Foundations, Howard Hughes Medical Institute, the Max Planck Institute and Indian Institute of Science, The Philanthropy Roundtable, Grantmakers in Health, and others.

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Suzanne Garment, the editor of the monograph on which this summary is based, is a tax attorney and public policy consultant in New York and Washington. She was associate editor of the editorial page of the *Wall Street Journal* and wrote the weekly *Journal* column "Capital Chronicle." She was previously a resident scholar at the American Enterprise Institute for Public Policy Research; she has also taught politics and public policy at Harvard University and Yale University. She served in government as special assistant to the U.S. Ambassador to the United Nations, Daniel P. Moynihan. She is the author of *Scandal: The Culture of Mistrust in American Politics* and *Decision to Prosecute: Organization and Public Policy in the Antitrust Division*, as well as numerous articles, op-eds, and reviews.

¹ Foundations, like other charitable organizations, are exempt from federal income tax under § 501(c)(3) of the Internal Revenue Code and able to offer their donors charitable tax deductions under § 170 of the Code. However, additional rules and limitations apply to private foundations. This summary will sometimes use the phrase “foundations and other charities” to refer to both foundation and non-foundation charitable organizations.

² The authors of the monograph have focused on organizations that are “nonprofit” under state laws, exempt from taxation under § 501(c)(3) of the Internal Revenue Code, and able to offer donors a charitable tax deduction under Code § 170.

³ See, e.g., *Moody v. Haas*, 493 S.W.2d 555, 567 (Tex. App. 1973).

⁴ See generally Evelyn Brody, *Whose Public? Parochialism and Paternalism in State Charity Law Enforcement*, 79 IND. L. J. 1008-17 (2004).

⁵ For example, after the Milton Hershey School Trust of Hershey, Pennsylvania announced in 2002 that it would sell a controlling interest in the Hershey Foods Corporation, the Attorney General sued to halt the sale, arguing that the sale, “while likely to increase the value of the trust, could also result in profound negative consequences for the Hershey community” and asserting that “the ultimate beneficiary and real party in interest of all charitable trusts is the general public.” Attorney General, Commw. of Pennsylvania, Petition for Citation for Rule to Show Cause (Aug. 12, 2002) ¶¶ 14, 18 (emphasis in original). The court agreed, issuing a preliminary injunction against the sale. Opinion of Orphans’ Court, *in IN RE MILTON HERSHEY SCHOOL TRUST*, 807 A.2d 324, 330 (Pa. Commw. 2002).

⁶ As noted above, the nonprofit organizations on which the authors of the monograph have focused are those that are “nonprofit” under state laws, exempt from taxation under § 501(c)(3) of the Internal Revenue Code, and able to offer donors a charitable tax deduction under Code § 170.

⁷ 17 U.S. 518 (1819).

⁸ *Id.* at 653.

⁹ New York State’s highest court ruled in a landmark case that the issuance of a state charter is not to be viewed as a state endorsement of a nonprofit corporation’s particular purpose. *Ass’n for Preservation of Freedom of Choice v. Shapiro*, 174 N.E.2d 487, 489-90 (N.Y. 1961). Almost 140 years after *Dartmouth College*, the Maryland legislature attempted to appropriate assets that were dedicated to the state university but held by a private corporation; Maryland’s highest court prohibited the act. *Bd. of Regents of the Univ. of Maryland v. Trs. of the Endowment Fund of the Univ. of Maryland*, 112 A.2d 678, 682-83 (Md. 1955). More recently, the Illinois legislature claimed that an Illinois foundation with public officials as directors was part of the state and attempted to divert its assets to state purposes. The Seventh Circuit ruled that the action was an impermissible taking because the foundation was in fact not a part of state government. *Illinois Clean Energy Cmty. Found. v. Filan*, 392 F.3d 934, 936 (7th Cir. 2004).

¹⁰ Separately, a federal civil rights statute provides that no person acting “under color of any statute . . . of any State” shall deprive another of “any rights, privileges, or immunities secured by the Constitution and the laws” of the United States. 42 U.S.C. § 1983. See also a variety of other specific federal and state nondiscrimination statutes, whose reach is limited, with respect to expressive associations, by the Constitution. See *Boy Scouts of America v. Dale*, 530 U.S. 640 (2000).

¹¹ *Powe v. Miles*, 407 F.2d 73, 80 (2nd Cir. 1968). These cases would include, for example, public hospitals spun off by the state, having state officials as directors, state funding, and the statutory obligation to follow state rules in matters like compensation and employment. *Jackson v. Statler Foundation*, 496 F.2d 623 (2nd Cir. 1974), raised the possibility that private foundations as such may also be vulnerable to state-actor treatment: A panel of the Second Circuit refused to dismiss plaintiff’s claims against a private grantmaking foundation of racial discrimination against him and his children, remanding the case for consideration in light of such factors as whether the entity serves a public function or is closely regulated. *Id.* at 629. However, the panel stated that such factors applied only to racial discrimination claims. The Supreme Court later tightened standards for a showing of state action, and cases

applying the *Statler* factors to an entity have almost always found it not to be a state actor. *See, e.g., Gilinsky v. Columbia Univ.*, 488 F. Supp. 1039, 1312 (S.D.N.Y. 1980). The debate over racial discrimination by nonprofits has now shifted to the area of requirements for tax-exemption.

¹² *See, e.g., Champ v. Poelker*, 755 S.W.2d 383, 390-93 (Mo. App. 1988) (convention and visitors bureau performed public functions and was subject to public access laws). Recent examples include private foundations that raise funds for the benefit of public bodies such as state universities, including funds to pay or supplement the salaries of university presidents. *See State ex rel. Toledo Blade Co. v. Univ. of Toledo Found.*, 602 N.E.2d 1159 (Ohio 1992) (defendant required to reveal donor names); *Gannon v. Bd. of Regents of the State of Iowa*, 692 N.W.2d 31 (Iowa 2005) (similar); *Cape Publications, Inc. v. Univ. of Louisville Found., Inc.*, 260 S.W.3d 818 (Ky. 2008) (similar except for donors who requested anonymity before the foundation was determined to be subject to public access laws). *But see Harvard Crimson, Inc. v. President & Fellows of Harvard College*, 840 N.E.2d 518 (Mass. 2006); *Lee Publ'ns, Inc. v. Dickinson School of Law*, 848 A.2d 178 (Pa. Commw. 2004).

¹³ The most thorough analysis to date of the very complicated U.S. tax treatment of charities refers to a variety of policy goals, grouped under the headings of the support function (subsidy), the equity function (including redistribution), the regulatory function (imposing constraints on managers), and the “border patrol” function (maintaining the distinction between charities on the one hand and business and government on the other). John Simon, Harvey Dale & Laura Chisolm, *The Federal Tax Treatment of Charitable Organizations*, THE NONPROFIT SECTOR: A RESEARCH HANDBOOK 267-306 (Walter W. Powell & Richard Steinberg, eds., 2006).

¹⁴ State property-tax or sales-tax exemptions for charities might be conditioned on additional, specific requirements, such as lessening the burdens of government.

¹⁵ As noted above, private foundations have additional restrictions—*e.g.,* a mandatory minimum payout rate; a variable tax on investment income; disclosure of investments and donor identities; and prohibitions on “self-dealing” transactions (other than reasonable compensation for services), excess business holdings, and “jeopardizing” investments

¹⁶ Conversely, when government increases its involvement in businesses, such involvement may be justified by factors such as private abuses or public investment but is not based on the tax-favored treatment of such businesses.

¹⁷ *Walz v. Tax Comm'n of the City of New York*, 397 U.S. 644, 675 (1970) (Brennan, J., concurring).

¹⁸ *Id.* at 690-91.

¹⁹ This example omits such complicating factors as the requirement to itemize deductions; percentage-of-income limits on deductions in a single tax year and on the use of carryforwards (including stricter limits on contributions of appreciated capital assets and on donations to private foundations); and the alternative minimum tax (as well as the estate tax).

²⁰ As to direct grants, *see Rust v. Sullivan*, 500 U.S. 173, 196 (1991) (government permitted to prohibit federally funded program from providing abortion counseling because grantee could continue such counseling “through programs that are separate and independent from . . . [government] funds”). In *Regan v. Taxation With Representation*, 461 U.S. 540 (1983), the Supreme Court upheld Congress’s right, as a condition of the charitable exemption under Code section 501(c)(3), to refuse to allow a nonprofit to engage in substantial lobbying; but the Court based its holding in part on the right of the (c)(3) organization to engage in lobbying through an affiliated organization exempt under Code section 501(c)(4) (the latter type of organization does not offer contributors the charitable-contribution deduction). *Id.* at 545.



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