

## **ELLEN P. APRILL**

LMU Loyola Law School  
919 S. Albany Street  
Los Angeles, CA 90015  
(213) 736-1157

### **PROFESSIONAL EXPERIENCE**

2022 – current	John E. Anderson Professor of Tax Law Emerita, Loyola Law School
1999 – 2022	John E. Anderson Professor of Tax Law, Loyola Law School
2005 – 2009	Associate Dean for Academic Programs, Loyola Law School
1999 - 2003	Founding Director, Tax LL.M. Program, Loyola Law School
1994 - 1999	Professor of Law, Loyola Law School
Spring, 1997	Visiting Professor of Law, Vanderbilt Law School
1990 - 1994	Associate Professor, Loyola Law School
1989 - 1990	Visiting Associate Professor, Loyola Law School
1987 - 1989	Attorney Advisor, Office of Tax Policy, Department of the Treasury
1982 - 1987	Associate, Munger, Tolles & Olson Los Angeles, California
1981 - 1982	Clerk to the Hon. Byron R. White, Associate Justice United States Supreme Court
1980 - 1981	Clerk to the Hon. John D. Butzner, Jr., Judge United States Court of Appeals for the Fourth Circuit
1978	Consultant, Occupational Safety and Health Administration Department of Labor
1976 - 1977	Professional Staff Member (Writer/Editor) Office of Technology Assessment, U.S. Congress

## **SELECTED PROFESSIONAL AND COMMUNITY ACTIVITIES:**

Chair, Western Conference on Exempt Organizations (1996-present)

Vice President, American Tax Policy Institute

Former Chair, Board of Advisors, NYU Center of Philanthropy and Law

Member, Board of Advisors, ALI Restatement of the Law of Nonprofit Charitable Organizations

Member, Academic Advisory Board, Tannenwald Foundation for Excellence in Tax Scholarship

Member, ABA Section of Taxation, Committee on Government Submissions

Member, Executive Committee, USC Tax Institute

Fellow, American College of Tax Counsel

Member, American Law Institute

Former Vice Chair, Communications, American Bar Association Section on Taxation

Former Member, Law School Admissions Council Investment Policy Oversight Group

Former Co-Chair, American Bar Association Task Force on Patenting of Tax Strategies

Chair, ABA Sabbatical Reinspection, Northern Illinois University Law School (2017)

## **SELECTED PRESENTATIONS:**

American Bar Association Tax Section: Exempt Organizations Committee, Teaching Taxation Committee, Partnership Committee, Tax-Exempt Financing Committee, Tax Policy and Simplification Committee; American Bar Association Intellectual Property Law Section; USC Tax Institute; NYU Tax Institute; Texas Tax Institute; NYU Center on Philanthropy and Law; Western Conference on Tax Exempt Organizations.

## **PUBLICATIONS:**

*Governmental and Semi-Governmental Federal Charitable Entities*, 74 Hastings Law Journal 155 (2023).

*21<sup>st</sup> Century Churches and Federal Tax Law* (with Lloyd Hitoshi Mayer), *forthcoming University of Illinois Law Review*.

*Administrative Law Meets Section 501(c)(3) Charitable Purpose, forthcoming The Tax Lawyer.*

*Tax Exemption Is Not a Subsidy – Except When It Is (with Lloyd Hitoshi Mayer), Tax Notes Federal (September 20, 2021).*

*A Tax Lesson for Education Law, Tax Notes Federal (May 17, 2021).*

*The University, Ideology, and Tax Exemption (with Samuel D. Brunson), Tax Notes Federal (August 10, 2020).*

*Standards for Charitable Disaster Relief in the Time of Pandemic, Tax Notes Federal (May 11, 2020).*

*The Private Foundation Excise Tax on Self-Dealing: Contours, Comparisons, and Character, 17 Pittsburgh Tax Review 297 (2020).*

*A Tax Lesson for Election Law, 164 Tax Notes 2259 (2019).*

*Revisiting Federal Tax Treatment of State, Political Subdivisions, and Their Affiliates, 23 Florida Tax Review 73 (2019).*

*The Tax Legislative Process: A Byrd's Eye View (with Daniel J. Hemel), 81 Law and Contemporary Problems 99 (2018).*

*Examining the Landscape of Section 501(c)(4) Social Welfare Organizations, 21 NYU J. on Leg. and Pub. Pol. 345 (2018).*

*Amending the Johnson Amendment in the Age of Cheap Speech, 2018 University of Illinois Law Review Online.*

*The Tax Status of Public Universities, Tax Notes (January 22, 2018).*

*The Parsonage Exemption Subsidizes Religion (with Adam Chodorow), 33 Exempt Organizations Tax Review (January 2018).*

*Section 501(c)(3) Organizations, Single Member Limited Liability Companies, and Fiduciary Duties, 52 ABA Real Property, Trust and Estate Law Journal 1 (2017).*

*Charitable Class, Disaster Relief, and First Responders, 153 Tax Notes 249 (November 14, 2016).*

*The Latest Installment of the Section 501(c)(4) Saga, 13 Pittsburgh Tax Journal 1932 (2015).*

*King v. Burwell and Tax Court Review of Regulations, 2015 Pepperdine L. Rev. 6 (2015).*

*Nonprofits and Political Activity: Lessons from England and Canada, Tax Notes (March 10, 2014).*

*Reconciling Nonprofit Self-Dealing Rules*, ABA Real Property, Trust and Estate Law Journal 411 (Winter 2014).

*Legislation vs. Regulation: Defining Campaign Intervention under Federal Tax Law*, 63 Duke Law Journal 1635 (2014).

*Section 103 and Accountability to the General Electorate*, Tax Notes (November 4, 2013).

*Reforming the Charitable Contribution Substantiation Rules*, 14 Florida Tax Review 275 (2013).

*The Impact of Agency Procedures and Judicial Review on Tax Reform*, 65 Nat. Tax J. 917 (2012).

*Why the IRS Should Want To Develop Rules Regarding Charities and Politics*, 62 Case Western L. Rev. 643 (2012).

*Once and Future Gift Taxation of Transfers to Section 501(c)(4) Organizations*, 15 NYU J. on Leg. and Pub. Pol. 289 (2012).

*The Path to the Tax Patent Prohibition*, 3 Colum. J. Tax Law Tax Matters 1 (2012).

*Regulating the Political Speech of Noncharitable Exempt Organizations after Citizens United*, 10 Election Law Journal 363 (2011).

*Legal Defense Funds as Political Organizations*, 131 Tax Notes 277 (2011).

*Lobbypalooza* (with Richard Hasen), The American Interest (Jan/Feb. 2011)

*An Overview of Tax Issues for Religious Congregations*, The Practical Tax Lawyer (Fall 2010).

*The Supreme Court's Opinions in Bilski and the Future of Tax Strategy Patents*, 113 Journal of Taxation 94 (2010).

*UBIT to the Defense! ESOPs and Government Entities* (with Calvin Johnson), 128 Tax Notes 317 (2010).

*The Ballot, The Bimah, and the Tax Code*, Reform Jewish Quarterly (Summer, 2010).

*Choice of Entity: Considerations and Consequences* (with Sanford Holo), Proceedings of the University of Southern California Gould School of Law Sixty-First Institute on Federal Taxation – Major Tax Planning for 2009.

*Reform Judaism, B'tzelem Ehlohim, and Gay Rights, forthcoming in FAITH AND LAW: HOW RELIGIOUS TRADITIONS FROM CALVINISM TO ISLAM VIEW AMERICAN LAW* (ROBERT COCHRAN, ED), NYU PRESS 2008.

*What Critiques of Sarbanes-Oxley Can Teach about Regulation of Nonprofit Governance*, 76 Fordham Law Review 765 (2007).

*Responding to Tax Strategy Patents*, Proceedings of the University of Southern California Gould School of Law Fifty-Ninth Institute on Federal Taxation – Major Tax Planning for 2007.

*Post-Disaster Tax Legislation: A Series of Unfortunate Events* (with Richard Schmalbeck), 56 Duke Law Journal 51 (2006).

*The Interpretive Voice*, 38 Loyola of Los Angeles Law Review 2081 (2005).

*ABA Section of Taxation Report of the Task Force on Judicial Deference* (with Irving Salem and Linda Galler, The Tax Lawyer (Spring 2004).

*Parsonage and Tax Policy: Rethinking the Exemption*, 96 Tax Notes 243 (2002), reprinted in Exempt Organization Tax Review (October 2002).

*Churches, Politics, and the Charitable Contribution Deduction*, 42 Boston College Law Review 843 (2001), reprinted in 52 Monthly Digest of Tax Articles 9 (2002).

*Tax Shelters, Tax Law, and Morality: Codifying Judicial Doctrines*, 54 SMU Law Review 9 (2001).

*Inadvertence and the Internal Revenue Code: Federal Tax Consequences of State Unclaimed Property Statutes*, 62 University of Pittsburgh Law Review 123 (2000).

*The Integral, the Essential, and the Instrumental: Federal Income Tax Treatment of Governmental Affiliates*, 23 The Journal of Corporation Law 803 (1998), reprinted in 23 Exempt Organizations Tax Review 263 (1999).

*The Law of the Word: Dictionary Shopping in the Supreme Court*, 30 Arizona State Law Review 275 (1998).

*Muffled Chevron: Judicial Review of Tax Regulations*, 3 Florida Tax Review 51 (1996).

*Foreword: Important Tax Decisions of 1995*, The Tax Lawyer (Winter 1996).

*Tribal Bonds: Indian Sovereignty and the Tax Legislative Process*, 46 Administrative Law Review 333 (1994), reprinted in 11 Exempt Organization Tax Review 291 (1995).

*Private Inurement, Private Benefit, and Exempt Purpose: Implications of Airlie Foundation, Inc. v. United States*, Chapter 23, Proceedings of the University of Southern California Law Center: Major Tax Planning - The Forty-Sixth Annual Institute on Federal Taxation (1994).

*Caution: Enterprise Zones*, 66 So. Calif. Law Review 1341 (1993).

*Excluding the Income of State and Local Governments: The Need for Congressional Action*, 26 Georgia Law Review 421 (1992), reprinted in 6 The Exempt Organization Tax Review 691 (1992).

*Lessons from the UBIT Debate*, 45 Tax Notes 1105 (1989), reprinted in 2 Exempt Organization Tax Review 687 (1990).

## **OUTSIDE REVIEWS OF CANDIDATES FOR PROMOTION AND TENURE:**

American University, University of California at Davis School of Law, Case Western Reserve School of Law, Columbus Law School of Catholic University of America, University of Colorado, Duke Law School, Florida State University Southern California Law School, Franklin Pierce Law Center, Hastings Law School, Indiana University School of Law; Louisiana State University, Mercer Law School, University of Miami School of Law, Minnesota Law School, Ohio State College of Law, Pennsylvania State Law School, Rutgers Business School, University of San Diego Law School, Seton Hall School of Law, Temple University School of Law, University of Tennessee Law School, University of Washington School of Law, Wayne State University, West Virginia University College of Law, William Mitchell College of Law.

## **EDUCATION:**

### **LEGAL:**

Georgetown University Law Center  
J.D. 1980, magna cum laude

Honors: Law Review - The Georgetown Law Journal  
Articles Editor, Volume 68  
Staff, Volume 67  
Beaudry Cup Finalist, 1978 (Moot Court)

### **GRADUATE:**

University of California, Los Angeles  
M.A., 1972; C. Phil, 1974

Honors: Folger Shakespeare Library Fellowship, 1975  
Woodrow Wilson Fellow, 1970

### **UNDERGRADUATE:**

University of Michigan  
B.A. with High Honors and Distinction, 1970

Honors: Phi Beta Kappa, 1970  
National Merit Scholar, 1968  
U.S. Presidential Scholar, 1967