

## **JOHN D. COLOMBO**

Albert E. Jenner, Jr. Professor  
University of Illinois College of Law  
504 E. Pennsylvania Avenue  
Champaign, Illinois 61820  
(217) 333-7985

### **PROFESSIONAL EXPERIENCE**

- 1994 - present                      Professor, University of Illinois College of Law
- Albert E. Jenner, Jr. Professor, 2006-present  
Thomas M. Mengler Faculty Scholar, 2004-2006  
Interim Dean, June-Sept. 2002  
Acting Dean, April-Oct. 1998; March-June 2001  
Associate Dean, June 1995-April 1998; March 1999-Dec. 2000
- 1992 - 1994                      Associate Professor, University of Illinois College of Law
- 1988 - 1992                      Assistant Professor, University of Illinois College of Law
- 1982 - 1988                      Associate Attorney, Long, Aldridge & Norman, Atlanta, Georgia
- 1981 - 1982                      Law Clerk to Judge Phyllis Kravitch, Eleventh U.S. Circuit Court  
of Appeals, Atlanta, Georgia.

### **EDUCATION**

#### **Legal**

University of Illinois College of Law, Champaign, Illinois  
J.D., *Summa cum Laude*, 1981

#### *Honors*

University of Illinois Law Review  
Notes & Comments Editor, 1980-81  
Member 1979-80  
Order of the Coif  
Harno Fellow

## **Undergraduate**

University of Illinois, Urbana-Champaign, Illinois  
B.A. Liberal Arts & Sciences, *Summa cum Laude*, 1978  
Cumulative GPA: 5.0

### *Honors*

Phi Beta Kappa  
Phi Kappa Phi  
Bronze Tablet Award  
Edmund James Scholar

## **PUBLICATIONS**

### **Books**

John D. Colombo, Gerald Griffith and James R. King, *CHARITY CARE FOR NONPROFIT HOSPITALS: A LEGAL AND ADMINISTRATIVE GUIDE* (Wolters-Kluwer 2009).

John D. Colombo and Mark A. Hall, *THE CHARITABLE TAX EXEMPTION* (Westview Press 1995).

### **Book Chapters**

John D. Colombo, *IRS and State Revenue Department Oversight of Nonprofit Organizations in the United States* in *COMPARATIVE CORPORATE GOVERNANCE OF NON-PROFIT ORGANIZATIONS* (Kaus J. Hopt and Thomas von Hippel, eds., Cambridge University Press, 2009)

John D. Colombo, *Utah County v. Intermountain Health Care: Reconsidering the Charitable Status of Nonprofit Hospitals*, in *CASES IN CONTEXT: HEALTH LAW AND BIOETHICS* (Aspen Publishers 2008).

John D. Colombo, *Tax Exemption Guide for Health Care Lawyers and Teachers* in *THE AMERICAN SOCIETY OF LAW, MEDICINE AND ETHICS 27<sup>TH</sup> ANNUAL HEALTH LAW TEACHERS' CONFERENCE MATERIALS* (2003).

John D. Colombo, *Charitable Tax Exemption*, in *HEALTH CARE CORPORATE LAW: FORMATION AND REGULATION 5-1 to 5-52* (Little, Brown & Co. 1993, with 1998 supplement).

### **Articles**

John D. Colombo, *The NCAA, Tax-Exemption and College Athletics*, \_\_\_ Ill. L. Rev. \_\_\_ (forthcoming 2010).

- John D. Colombo, *Provena-Covenant Tax Exemption Saga Continues*, 62 Exempt Org. Tax Rev. 29 (Oct. 2008).
- John D. Colombo, *Tax Exemption for Nonprofit Hospitals: A Roiling Cauldron*, in FUTURESCAN 2008: HEALTHCARE TRENDS AND IMPLICATIONS 15 (2008).
- John D. Colombo, *Three Hours in Washington: An Academic's Observations of the Discussion Draft Roundtable*, 9 AHLA Tax And Finance Newsletter 8-10 (2008).
- John D. Colombo, *Reforming the Internal Revenue Code Provisions on Commercial Activity by Charities*, 76 FORDHAM L. REV. 667 (2007) (Symposium on Nonprofit Law).
- John D. Colombo, *Federal and State Tax Exemption Policies and Healthcare for the Poor*, 51 ST. LOUIS U. L.J. 433 (2007) (Health Law Symposium issue).
- John D. Colombo, *The Provena Tax Exemption Case: The Demise of Community Benefit?*, 55 EXEMPT ORG. TAX REV. 175 (2007). Also reprinted in TAX NOTES TODAY, February 13, 2007.
- John D. Colombo, *In Search of Private Benefit*, 58 FLA. L. REV. 639 (2006).
- John D. Colombo, *Hospital Property Tax Exemption in Illinois: Exploring the Policy Gaps*, 37 LOY. U. CHI. L.J. 493 (2006) (Illinois Judicial Conference Symposium Issue).
- John D. Colombo, *Tax Exemption as an Indirect Subsidy in Health Care*, 31 J. HEALTH POL'Y, POL. & LAW 621 (2006).
- John D. Colombo, *The Failure of Community Benefit*, 15 HEALTH MATRIX 29 (2005).
- John D. Colombo, *The Role of Access in Charitable Tax Exemption*, 82 WASH. U.L.Q. 343 (2004).
- John D. Colombo, *Achieving Convergence in the Exemption Treatment of Stock and Partnership Investments*, 43 EXEMPT ORG. TAX REV. 251 (2004).
- John D. Colombo, *Regulating Commercial Activity by Exempt Charities: Resurrecting the Commensurate-in-Scope Doctrine*, 39 EXEMPT ORG. TAX REV. 341 (2003).
- John D. Colombo, *Commercial Activity and Charitable Tax Exemption* 44 WM. & MARY L. REV. 487 (2002).
- John D. Colombo, *Private Benefit, Joint Ventures and the Death of Health Care as a Charitable Purpose*, 34 J. HEALTH LAW 505 (2002).

- John D. Colombo, *The IHC Cases: A Catch-22 for Integral Part Analysis, A Requiem for Rev. Rul. 69-545*, 34 EXEMPT ORG. TAX REV. 401 (2001).
- John D. Colombo, *A Framework for Analyzing Exemption and UBIT Effects of Joint Ventures*, 34 EXEMPT ORG. TAX REV. 187 (2001).
- John D. Colombo, *The Marketing of Philanthropy and the Charitable Contributions Deduction*, 36 WAKE FOREST L. REV. 657 (2001). Also reprinted in THE MONTHLY DIGEST OF TAX ARTICLES, January, 2003.
- John D. Colombo, *A Proposal for an Exit Tax on Nonprofit Conversion Transactions*, 23 J. CORP. L. 779 (1998, symposium on nonprofit organizations).
- John D. Colombo, *Health Care Reform and Federal Tax Exemption: Rethinking the Issues*, 29 WAKE FOREST L. REV. 215 (1994, symposium on health care organizations).
- John D. Colombo, *Why is Harvard Tax Exempt? (And Other Mysteries of Tax Exemption for Private Educational Institutions)*, 36 ARIZ. L. REV. 841 (1993).
- John D. Colombo and Mark A. Hall, *The Future of Tax Exemption for Hospitals and Other Health Care Providers*, 2 HEALTH MATRIX 1 (Spring 1992).
- John D. Colombo, *Paying for Sins of the Master: An Analysis of the Tax Effects of Plan Disqualification and Proposal for Reform*, 34 ARIZ. L. REV. 53 (1992).
- Mark A. Hall and John D. Colombo, *The Donative Theory of the Charitable Tax Exemption*, 52 OHIO ST. L.J. 1379 (1992).
- Mark A. Hall and John D. Colombo, *The Charitable Status of Nonprofit Hospitals: Toward a Donative Theory of Tax Exemption*, 66 WASH. L. REV. 301 (1991).
- John D. Colombo, *Are Associations of Doctors Tax Exempt? Analyzing Inconsistencies in the Tax Exemption of Health Care Providers*, 9 VA. TAX REV. 469 (1990).

### **Legislative Testimony, Commentary and Shorter Works**

- John D. Colombo, *Should Hospitals Have Nonprofit Status?* St. Louis Post-Dispatch, May 14, 2008 at C3 (invited op-ed).
- Statement of John D. Colombo for Senate Finance Committee Roundtable on Tax-Exemption for Nonprofit Hospitals, October 30, 2007, available at:  
<http://www.senate.gov/~finance/press/Gpress/2007/prg102607c.pdf>
- Statement of John D. Colombo for House Ways and Means Committee Hearing on Tax-exempt

Hospitals, May 26, 2005, available at:

<http://waysandmeans.house.gov/hearings.asp?formmode=view&id=2713>

Statement of John D. Colombo for House Ways and Means Committee hearing on Tax Exempt Sector, April 20, 2005, available at:

<http://waysandmeans.house.gov/hearings.asp?formmode=view&id=2604>

John D. Colombo, *John Colombo Says Tax the Hospitals*, 9 EXEMPT ORG. TAX REV. 1124 (1994)

### **Student Notes**

Comment, *Commercial Paper and Forgery: Broader Liability for Banks?*, 1980 U. ILL. L.F. 813.

Comment, *Real Estate Reorganizations: The New Bankruptcy Code v. Chapter XII*, 1980 U. ILL. L.F. 251.

### **SPEAKING ENGAGEMENTS/PAPERS DELIVERED**

*Using the Tax System to Reform College Athletics*, Coalition on Intercollegiate Athletics, January 22, 2010, San Diego, CA.

*The Role of Redistribution to the Poor in Federal Tax Exemption for Charities*, National Center on Philanthropy and the Law, New York University, October 29, 2009, New York, NY.

Commentator, *Philanthropy in the 21<sup>st</sup> Century: Governance*, American College of Trust and Estate Counsel/Chicago-Kent Law Review, October 23, 2009, Chicago, IL.

*Tax Exemption for College Athletics*, Penn State University Colloquium on College Athletics, September 18, 2009, State College, PA.

*Tax Exemption for Newspapers?*, Great Lakes TE/GE Advisory Council, July 17, 2009, Chicago, IL.

*The NCAA, Tax Exemption and College Athletics*, The Knight Commission on Intercollegiate Athletics, May 12, 2009, Washington, D.C.

Commentator, *Structures at the Seam: The Architecture of Charities Commercial Activities*, National Center on Philanthropy and the Law (NYU), Oct. 23, 2008, New York, NY

*The Commensurate in Scope Doctrine: A History*, Great Lakes TE/GE Advisory Council, July 11, 2008, Chicago, IL.

*Introduction to Federal Tax Exemption*, Ohio State Bar Association, May 21, 2008, Columbus, OH.

*Roundtable on Tax Exemption for Nonprofit Hospitals*, Senate Finance Committee, October 30, 2007, Washington, D. C.

*An Academic's Musings on Proposed Form 990 Schedule H*, Great Lakes TE/GE Advisory Council, July 20, 2007, Chicago, IL.

*Roundtable Discussion of Proposed Form 990 Schedule H*, Teleconference for the American Hospital Lawyers Association, July 17, 2007.

*Tax Exemption and the NCAA*, University of Memphis, April 13, 2007, Memphis, TN.

*Reforming Internal Revenue Code Provisions on Commercial Activity by Charities*, Fordham University Conference on NONPROFIT LAW, ECONOMIC CHALLENGES, AND THE FUTURE OF CHARITIES, Fordham University, March 30, 2007, New York, NY.

*Tax Exemption Standards for Hospitals*, IGPA Conference on NONPROFIT HOSPITALS IN AN CHANGING REGULATORY ENVIRONMENT, February 20, 2007, Chicago, IL.

*Where Are We Going with Tax Exemption For Healthcare Providers?*, IRS TE/GE Advisory Council, October 13, 2006, Chicago, IL.

*Tax Exemption for Hospitals*, American Health Lawyer's Association, September 18, 2006, Washington, D.C.

*IRS and State Revenue Department Oversight of Nonprofit Organizations in the United States* Max Plank Institute Symposium on COMPARATIVE CORPORATE GOVERNANCE FOR NONPROFIT ORGANIZATIONS, July 8, 2006, Heidelberg, Germany.

*Federal and State Tax Exemption Policy and Healthcare for the Poor*, St. Louis University Health Law Symposium, March 31, 2006, St. Louis, MO.

*Tax Treatment of Charitable Donations and Endowments: The U.S. Perspective*, Bucerius Law School conference on CHARITABLE DONATIONS AND ENDOWMENTS IN THE EUROPEAN UNION, December 16, 2005, Hamburg, Germany.

*Tax Exemption for Health Care Providers*, UI Program on Law and Economics, December 2, 2005, Champaign, IL.

*Tax Exemption in Health Care*, UI/Chicago Kent Faculty Colloquium, November 4, 2005, Champaign, IL.

*Tax Exemption and Access*, 25<sup>th</sup> Annual Society of Law, Medicine & Ethics HEALTH LAW TEACHERS CONFERENCE, June 2, 2005, Houston, TX.

Witness before the House Ways and Means Committee, Hearing on Tax Exempt Hospitals, May 26, 2005, Washington, D.C.

Witness before the House Ways and Means Committee, Hearing on Tax Exempt Organizations, April 20, 2005, Washington, D.C.

*An Access Test for Hospital Tax Exemption*, University of St. Thomas Law School, February 21, 2005, Minneapolis, MN.

Commentator, Health Law Scholars Workshop, St. Louis University Law School, September 17-18, 2004, St. Louis, MO.

Panelist, CHARITABLE DONATIONS AND ENDOWMENTS IN THE EUROPEAN UNION, Bucerius Law School, September 6-7, 2004, Hamburg, Germany.

Panelist, Center for Advanced Studies ROUNDTABLE DISCUSSION ON TAX EXEMPTION FOR HOSPITALS, University of Illinois, April 28, 2004.

*Tax Exemption for Health Care Providers*, 20<sup>th</sup> Annual American Society of Law, Medicine & Ethics HEALTH LAW TEACHERS CONFERENCE, June 3, 1999.

*Legal Issues on Conversion of Nonprofit Health Care Providers to For-profits Status*, 18th Annual American Society of Law, Medicine & Ethics HEALTH LAW TEACHERS CONFERENCE, June 6, 1997, (plenary session).

*Teaching Tax Exemption*, 18th Annual Society of Law, Medicine & Ethics HEALTH LAW TEACHERS CONFERENCE, June 6, 1997.

*Theories of Charitable Tax Exemption*, Faculty Colloquium and Lecture, Indiana University-Purdue University at Indianapolis, December 4, 1995.

Panelist, National Health Lawyers' Association Colloquium on Tax Exemption and Community Benefit, October 20-21, 1995, Washington, D.C.

Panelist, IICLE Second Annual Short Course on Advising Illinois Businesses, Fall, 1995, Champaign, IL.

*Health Care Reform and Federal Tax Exemption*, Wake Forest Business Law Symposium on HEALTH CARE LAW, March 18, 1994, Winston-Salem, NC.

Panelist, IICLE First Annual Short Course on Advising Illinois Businesses, October 13, 1994,

Champaign, IL.

*Tax Exemption for Health Care Providers*, 16<sup>th</sup> Annual Society of Law, Medicine and Ethics HEALTH LAW TEACHERS CONFERENCE, June 3, 1994 (plenary session).

Speaker, Eastern Illinois Estate Planning Council Meeting, February 9, 1993.

*Rationales for Tax Exemption*, National Center for Philanthropy and the Law, October 10-11, 1991, New York, NY.

### **PRESS APPEARANCES/QUOTATIONS**

Jack Carey, *Knight Commission told restraint in college spending must start at top*, USA Today, May 12, 2009.

Libby Sander, *'Nuanced Approach' Needed for Tax Rules Governing College Sports, Expert Says*, The Chronicle of Higher Education, May 13, 2009.

Joe Carlson, *Unlocking the Community Chest*, Modern Healthcare, Oct. 20, 2008.

John D. Colombo, *Hospitals That Operate Like Big Businesses Should Pay Their Taxes*, St. Louis Post-Dispatch, May 14, 2008 at C3.

Stephanie Strom, *Hospital's Accounting Is Under Fire by a Union*, New York Times, February 20, 2008.

Fred Stokeld, *Grassley Still Considering Legislation on Nonprofit Hospitals*, 117 Tax Notes 590 (Nov. 5, 2007), reprinted in 58 Exempt Org. Tax Rev. 236-37 (December 2007).

Rick Stouffer, *UPMC sites lead in profits*, Pittsburg Tribune-Review, June 27, 2007.

Bill Sizemore, *Case offers view of televangelist Robertson's empire*, Virginian-Pilot, March 18, 2007 (also reprinted in the Seattle Times, Sunday, March 25, 2007).

Mary Jo Feldstein, *BJC overpayment case is class-action*, St. Louis Post-Dispatch, March 7, 2007.

Gregg Blesch, *Defining Charity*, Daily Southtown, January 31, 2007.

Mark Alesia, *Colleges play, public pays*, Indianapolis Star, January 3, 2007.

Brandon Glenn, *Provena Health CEO*, Crain's Chicago Business, October 10, 2006.

Mark Alesia, *Panel questions NCAA's tax status*, Indianapolis Star, October 5, 2006.

Mike Colias, *Is This Charity? AG, Hospitals Debate*, Crain's Chicago Business, October 2, 2006.

Tim Darragh and Ann Wlazelek, *Is Tax-exempt LHV Sharing Enough of Its Wealth*, The Morning Call (Allentown and Lehigh Valley, PA), Aug. 14, 2006.

Mary Jo Feldstein, *Hospitals Share the Details on Charity, Other Care*, St. Louis Post Dispatch, May 19, 2006.

Shruti Singh, *Licking Their Chops*, Crain's Chicago Business, May 8, 2006.

Amy Gajda (host), *Charity Care and Hospitals*, Illinois Law Television, WCIA-TV, April 16, 2006.

Mark Alesia, *Colleges play, public pays*, Indianapolis Star, March 30, 2006.

Debra Pressey, *Charity Care: Caught in the Middle*, Champaign-Urbana News-Gazette, March 19, 2006.

Sarah Treffinger, *Ruling presents new challenge to hospitals' tax-exempt status*, Cleveland Plain Dealer, November 27, 2005.

Stephanie Strom, *What is Charity*, New York Times, November 14, 2005.

Jerry Crimmins, *Prof Eyes Tax Breaks for Nonprofit Hospitals*, Chicago Daily Law Bulletin, June 17, 2005.

Eric Gorski, *The Fundraising Success of a New James Dobson Group Spurs Debate On The Rules*, Denver Post, June 3, 2005, pg. A-01.

*Not-for-profit Hospitals: House Committee Holds First Hearing*, American Health Line, May 27, 2005.

Luiza Savage, *Democrats Rush to Defense of New York Hospitals*, The New York Sun, May 27, 2005, Front Page.

Stokely Baksh, *Non-profit Hospitals Face More Questions*, UPI, May 27, 2005.

Luiza Savage, *Senator Eyes City Hospital In Tax Debate*, The New York Sun, May 26, 2005, Front Page.

Harvy Lipman, *Congress Urged to Define "Nonprofit,"* The Chronicle of Higher Education, May 6, 2005, p. 26.

Harvy Lipman & Elizabeth Schwinn, *What Is a Charity?*, The Chronicle of Philanthropy, April 28, 2005, p. 25.

*Clearer Definition Needed For Charities, Panelists Say*, Tax Notes Today, April 21, 2005.

Jamie Smith Hopkins, *Paychecks Raise Eyebrows*, Baltimore Sun, May 15, 2005.

Geoff Dutton, *Healthy Tax Breaks Put Under Microscope*, Columbus Dispatch, March 8, 2005.

Paul Barr, *Changing Venues*, Modern Healthcare, February 14, 2005.

Julie Appleby, *Non-profit Hospitals' Top Salaries May Be Due for a Check-up*, USA Today, Sept. 30, 2004.

Julie Appleby, *Scales Tipping Against Tax Exempt Hospitals*, USA Today, August 24, 2004.

Lucette Lagnado, *A Nonprofit Hospital Fights to Win Back Charitable Halo*, Wall St. J., June 29, 2004, page B1.

Lucette Lagnado, *Lawsuits Challenge Charity Hospitals on Care for Uninsured*, Wall St. J., June 17, 2004, page B1.

## **AWARDS**

John E. Cribbet Award for Excellence in Teaching, 2009

Carroll P. Hurd Award for Excellence in Scholarship, 2003

University of Illinois College of Law Distinguished Graduate, 1999

University of Illinois Campus Award for Excellence in Graduate and Professional Teaching, April, 1997

Delta Sigma Omicron Award for Distinguished Teaching, April, 1996

## **TEACHING EXPERIENCE**

Federal Income Taxation (basic tax course)	1988-91, 1993-94, 1996-present
Corporate Tax	1989-94, 1998-2002
Partnership Tax	1989-91
Deferred Compensation	1989-90, 1992

Contracts	1991-95, 2002-present
Sales	1991-94, 2002
Tax Exempt Organizations	1996-present

## **SERVICE**

### **Law-related**

Advisory Board Member, National Center on Philanthropy and the Law, 2006-09  
 Advisory Board Member, SSRN Section on Nonprofit Law, 2006-present  
 Editorial Review Board for the Journal of Issues in Intercollegiate Athletics  
 Contributing Editor, Nonprofit Law Prof Blog, 2008-present

### **Community Service**

Countryside School Board, 2001-06 (Countryside is a nonprofit, secular private grade school)  
 Countryside School Treasurer, 2004-05  
 Countryside School Finance Committee, 2001-06  
 Countryside School Development Committee, 2001-04 (Chair, 02-04)  
 Communications Committee, St. Patrick's Catholic Parish, Urbana, IL, 2001- present  
 Tax advisor to Prairie Play, Inc. (nonprofit organization formed to create playground in southeast Urbana), 1994

### **University/College of Law Service**

#### **General**

Director, Law Minority Access Program, 1990-95, 1998.  
 Professor, Law Minority Access Program, 2000; 2002-07  
 President, Order of Coif, 1989-present

#### **University Committees**

Named Faculty Appointments Committee, 2008-2011  
 Institute of Labor and Industrial Relations Dean Search Committee Chair, 2005-06  
 Search Committee for Chief Information Technology Officer, 1998-99 and 99-00  
 Chair, Special Investigation Committee for Children & Family Research Center, 1999  
 Special Campus Committee on Chief Information Technology Officer, 1998  
 Chair, Director Evaluation Committee, ILIR, 1998  
 Chair, Dean Evaluation Committee, College of Commerce, 1997  
 RTMO Liaison Committee, 1996-97  
 Technology Transfer Sector Committee, Partnership Illinois, 1996-97  
 Admissions Committee, 1992-93

UIUC Senate, 1990-92

**Law School Committees**

ABA Self-Study Committee, 2002-04 (co-Chair)

Admissions Committee, 1992, 1993-94 (Chair, 1993-94), 1998, 2009

Appointments Committee 1995-2000 (ex officio)

Bylaws Committee, 2005-2006

Chairs and Professorships Committee, 2009

Clinical Education Committee, 1993-94

Curriculum Committee, 1989-90, 1995-2000 (ex officio); 2004-07 (chair)

Dean Search Committee, 1992-93

Executive Committee, 1992-93, 1995-2000 (ex officio), 2003-04, 2005-06, 2007-08,  
2009-10

Graduate and International Studies Committee, 1990-91

Judicial Clerkship Committee, 1988-90 (Chair, 1989-90)

Placement Committee, 1990-92 (Chair, 1991-92)

Promotion & Tenure Committee, 2002-04 (Chair, 2003-04), 2007-08

Special Committee on Chicago Programs, Chair, 1998

Technology Committee, 1992-94, 1995-2000 (ex officio), 2006-08 (Chair)

**PROFESSIONAL ASSOCIATIONS**

American Law Institute (elected October 2002)

American Bar Association

Georgia State Bar (admitted July 1981)