

Mr. Crothers' talk will focus on how various tax policies have affected the way nonprofit organizations are structured and operate financially. First, it will explore how the Johnson Amendment that prevents nonprofits from participating in electoral politics came to be and how it has been controversial within and outside of the nonprofit community. Second, it will examine the impact of the 2017 Tax Reform Act on charitable giving in 2018 and what this might portend for the long term. Finally, the talk will examine the way Donor Advised Funds have increasingly shaped fund raising and the overall financial operation of nonprofit organizations. This interactive session, drawing from specific examples like the Battle Creek Community Foundation, will lead to some comments on the trends in philanthropy and their impact on civil society.

## The Intersection of Tax Policies and the Nonprofit Sector in the U.S.

### Thomas Crothers

*Independent Consultant*

*Formerly VP of Finance and Investments, Battle Creek Community Foundation*

A native of Ireland, Thomas Crothers started his career in public service as a Budget Analyst at the City of Chicago and worked his way up through positions of Director of Capital Programs, Deputy Chief of Staff, and First Deputy Procurement Officer. After a sojourn in commercial banking with the Royal Bank of Scotland Group, Mr. Crothers returned to public service and, in 2012, joined the Battle Creek Community Foundation and served as its Director of Finance and then Vice President of Finance and Investments managing over 1,100 funds and \$120 million in investments. He has recently created his own consultancy working with nonprofits on financial matters. Currently, he works as a consultant on investments to the Battle Creek Community Foundation and as a consultant on financial management to the Battle Creek Family YMCA.



Mr. Crothers received his BA in Politics from the Queen's University in Belfast and MSc in Government with Distinction from the London School of Economics. He has been serving the MPA program at SPAA as a Professional Instructor on Budgeting & Finance and Leadership.

**Date: November 13, 2019**

**Place: 2720 Sangren Hall**

**Refreshments at 5 p.m.**

**Talk from 5:15 to 6:30 p.m.**

Students: Please note that attending this event counts toward WMU Signature Program (with the chosen focus areas listed on your transcript and diploma) where you attend a total of 18 events and reflect on your experience ([www.wmich.edu/signature](http://www.wmich.edu/signature))

Upcoming talks: **January 8**—Adrian Vasquez, El Cuncilo Kalamazoo  
**February 12**—Jeff Patton, Kalamazoo Community Mental Health and Substance Abuse Services