

Karla W. Simon is professor of law at the Columbus School of Law, Catholic University of America. She was previously a member of the faculties of the law schools at Seton Hall University, the University of California at Los Angeles, and the University of San Diego, and she served twice as a visiting fellow at the Yale Law School and the Yale Program on Nonprofit Organizations. Professor Simon holds a J.D. from Duke University and an LL.M. in taxation from New York University. She has also studied law, including international law, at the University of Heidelberg, Germany. Prof. Simon is Co-Director (with Dr. Fred Ahearn) of the Center for International Social Development at the Catholic University of America.

Professor Simon has taught courses in the law of not-for-profit organizations, international human rights, federal income taxation, international and comparative taxation, and administrative law. She is the author of many articles on various policy subjects in the fields of not-for-profit organizations, taxation, and administrative law as well as civil society generally and is the Editor-in-Chief of the *International Journal of Civil Society Law* (previously of the *International Journal of Not-for-Profit Law*). A significant amount of her early work concerned the definition of charity in American tax law, with a major article having been cited by the Supreme Court in a leading case involving the charitable status of racially discriminatory private schools.

Prof. Simon's more recent work has dealt with issues regarding the legal environment for civil society organizations in emerging democracies and transition countries. Recent books and book chapters include the Open Society Institute's *Guidelines for Laws Affecting Civic Organizations* (with Irish and Kushen); a chapter on taxation of NPOs in Central Europe for the Future of Civil Society in Central Europe Project (focs) of the University of Münster (Germany); a chapter on the legal environment for NPOs in Japan (with Pekkanen), published by Routledge; and a chapter on comparative aspects of the tax treatment of NPOs for Kluwer Law International (with Irish). She and Prof. Leon Irish are completing work on a teaching book on Comparative Civil Society Law.

Prof. Simon has delivered lectures on such issues as the "International Legal Framework for Freedom of Association" (Chinese Academy of Social Science); the "Legal and Fiscal Enabling Environment for Development Partnerships" (Inter-American Development Bank and the International Society for Third Sector Research); "Regulation of Not-for-Profit Organizations in New Democracies" (Columbia University and ARNOVA); "Privatization of Social and Cultural Institutions" (Boston University); and "The Role of a Good Legal Framework for NPOs - Capacity Building and Sustainability" (Evangelische Akademie, Loccum, Germany; University of Parma, Italy; University of Birmingham, England).

Her professional activities include co-founding the International Center for Civil Society Law and the Center for International Social Development at Catholic University of America. She is a member of the American Law Institute, the American Society of International Law, the American College of Tax Counsel, and the American Bar Association. Prof. Simon speaks fluent German and good French and has a reading knowledge of Spanish and Portuguese. She is learning Chinese.