

Letter from the Editor

In this issue, the *International Journal of Not-for-Profit Law* focuses on challenges to cross-border philanthropy. **Douglas Rutzen**, President and CEO of the International Center for Not-for-Profit Law, analyzes the rise of “philanthropic protectionism”: restrictions on cross-border philanthropy that governments have tried to justify in the name of state sovereignty, national security, civil society organization (CSO) accountability, and aid efficacy. **Dr. Oonagh B. Breen**, Senior Lecturer in Law at the Sutherland School of Law, University College Dublin, examines legal and policy aspects of the crackdowns on cross-border philanthropy and proposes ways in which CSOs can respond. Another perspective comes from **Barbara Lethem Ibrahim**, Senior Advisor and Founding Director of the John D. Gerhart Center for Philanthropy and Civic Engagement, American University in Cairo. Focusing on the Arab transitions, she assesses obstacles to cross-border philanthropy and outlines steps for ameliorating them.

This issue also features a summary of the tax provisions for supporting public benefit activities in Poland, written by **Grazyna Piechota, Ph.D.**, of the Faculty of Management and Social Communication, Andrzej Frycz Modrzewski Cracow University.

We gratefully acknowledge Professor Harvey P. Dale and Professor Jill Manny of the National Center on Philanthropy and the Law at New York University School of Law, who convened the conference at which the papers on cross-border philanthropy were presented. For help with manuscripts, we also thank Natalia Bourjaily, Emerson Sykes, and Ivana Rosenzweigova. We thank our authors for sharing their expertise, too. And we invite readers to share their own expertise: We welcome manuscripts addressing legal aspects of civil society, philanthropy, and not-for-profit organizations.

Stephen Bates
Editor

International Journal of Not-for-Profit Law
sbates@icnl.org