

however, either are tax-exempt or could qualify for such tax-exemptions if they were organized under this law. The Sales Analysis Institute Foundation of Illinois, Inc. is one such organization.

E. Scientific Foundations

There are no particular advantages to being formed exclusively for science, but there are some special requirements. A scientific foundation must make the results of its research available to some portion of the general public on a non-discriminatory basis. Such a scientific organization must demonstrate upon inquiry that its methods are directed to some scientific cause and that its methods are scientific in nature. A scientific foundation must be formed for one of the following three purposes.

1. For doing research exclusively for the United States Government.
2. For doing research exclusively for a recognized educational institution.
3. For accomplishing research for the benefit of all mankind.