

We recommend that your foundation qualify for a scientific organization in the third category.

Making research available on a non-discriminatory basis does not mean that you must give away your reports. You may charge for your findings or sell patent rights on your developments but you cannot prefer one company or individual over others. Social Science, Management Science, the Science of Finances and other "pseudosciences" have been recognized by the Treasury as being valid sciences for the purposes of the section.

Civic League

Before we go on to more detailed discussion of the foundation methods and benefits, ABC wishes to offer as a membership benefit to this class aid and service in creating a Section 501 (c) (4) organization, known technically as a civic league or club. This is a tax-exempt structure which consists of two or more