

Both of these organizations are foundations.

If you are an educator or a scientist, or some other type of "self-employed professional", some, if not all of your services, could be retained by your foundation and your expertise used to offer foundation services to the "general public". For example, if you are an expert in sales or distribution of products, you might offer research and development in sales communications or the science of transportation through your foundation. If any other business desired special research and development in these fields, they would contract with your foundation to provide them with answers to their questions. Your foundation would, however, have to make the results available on a non-discriminatory basis, and you should check with a local attorney who could help you decide if your proposed operations would qualify as a foundation activity.

We are simply suggesting that your foundation could offer services to the general public or some portion of the general public within the scope of the express purposes of the foundation. If your foundation