or art scholarships. Scholarships for music should not be given to a tone deaf child unless the music is prescribed therapy and the grant is considered a medical welfare award and not an educational award.

In the same way a foundation may actually conduct music or art lessons. A foundation may offer music education, art education or religious education or any other type of special education as part of its activities. You should consult an attorney to investigate local state licensing problems, but many foundations conduct these lessons as a normal part of their day-to-day activities. The income from these lessons is, of course, tuition, and tax-exempt to the foundation.

The Training of Employees

A foundation is only as effective or active as its funding and employees allow. The non-charitable foundation is usually only as effective as the training of its employees permits. In other words, a foundation with a small budget may still accomplish a great amount of activity if the officers of the foundation are highly trained and have imagination.