activities, because they are totally in line with the Board of Directors' desires, might be classed as "non-profit fringe benefits", but they will not be found in an employment contract nor will they be offered to every employee of your foundation. Such "fringe benefits" as educational training grants, travel to do research, access to research facilities, libraries and other education benefits have already been explored. All of these activities are clearly proper within the scope of foundation law.

To make the point of foundation business activities clear, let's look at the clearest case of what a foundation can provide for its employees in terms of business activities and business facilities without being improper, illegal, or taxable. Our example will be the president of a large Midwestern university - the University of Illinois. The University of Illinois, located in Champaign-Urbana, Illinois, has tens of thousands of students. It has a campus that sprawls over hundreds of acres and employs a faculty teaching a broad range of subjects. The president of the University has access to all of these facilities and has the benefit of the entire staff. Specifically, the president may play on the University