literature, For example, a person interested in gardening might classify his or her activities as horticultural and actually do research in gardening methods or develop new strains of plants. A model airplane builder is certainly in a position to contribute to the science of aeronautics or, even more specifically, model airplanes, which is a worthwhile field in itself. Those interested in literature could contribute through the building of libraries, the assembling of critical reviews, the assembling of bibliographies, or, if the employees of the foundation are creative, through writing articles, books, stories, plays, etc.

Expenses relating to an individual's hobby are not deductible for income tax purposes, but expenses of an activity pursued properly by a foundation, even though that activity may have been a hobby of one of the members of the board, is justifiable for tax exemption purposes, and there would be no tax loss.

If you intend to transfer your personal interest