

which will guide the board of directors in determining the winners of such grants or scholarships. You will need to prepare the applications for such grants or scholarships. Also, the reference blanks, the follow-up questionnaires and perhaps, even the accounting procedures. You should also prepare a detailed explanation of such a program. If your foundation decides to accomplish scientific research, you might prepare a detailed outline or discussion of the purpose of the research, the methods, and personnel for obtaining data, the methods of determining results, and then what will be done with the results and who will have access to them.

Form 1023, in other words, asks why you think your foundation is charitable, scientific, religious, literary, educational, etc. You will answer this question only in those categories that directly apply to your foundation. You will not discuss charity if your foundation does not intend to be charitable, nor will you discuss testing for public safety if your foundation does not intend to test for public safety. The preparation of this material and some clear consideration of what your foundation will do will greatly speed the preparation of Form 1023 by your attorney.

Many of the remaining questions involve the answering of certain questions that contain a number of technical