Philanthropy—Tax

PHIL Wruwy Department Of The Treasury
Office of Tax Legislative Counsel
TAX 1500 Pennsylvania Avenue, N.W.
Washington, D.C. 20220

October 20, 1999

To: Eric Liu (456-2878)
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cc: Eric Gould (456-7431)
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Number of pages (including this coversheet): 11

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Comments:

Please see the attached.

UNCLASSIFIED

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

MEMORANDUM FOR: Eric Liu
Deputy Assistant for Domestic Policy

Ellen Lovell
Deputy Assistant to the President and Adviser
to the First Lady for the Millenium Program

FROM: Jonathan Talisman
Deputy Assistant Secretary (Tax Policy)

SUBJECT: Background Material for Philanthropy Conference

DATE: October 20, 1999

At our meeting last week, we agreed to provide you with some background materials for the October 22nd philanthropy conference. As we discussed, enclosed are a description of the current subsidies to charitable giving and charitable organizations through the tax system, brief descriptions and talking points on some of the provisions in the vetoed tax bill that would affect charities, a summary of the contacts of Paul Newman with the Treasury regarding his proposal to increase giving limits, and some stylized facts and statistics on charitable contributions that had been requested earlier.

As we discussed last week, we have agreed to meet with a group of representatives of the philanthropic community to consider issues affecting the charitable sector. We understand that the President in his remarks at the Conference may refer to future governmental efforts to respond to issues raised at the Conference. We would like an opportunity to review any remarks relating to the Treasury Department's role.

Enclosures

cc: Eric Gould, Malcolm Richardson

Current Tax Subsidies for the Charitable Sector

The tax system provides three main types of tax subsidies to the charitable sector: tax deductions for charitable contributions, federal income tax exemption (and eligibility to issue tax-exempt bonds) for charitable organizations, and tax benefits associated with the consumption of goods and services customarily provided by charitable organizations, such as educational institutions.

Deductions for charitable contributions:

Individuals who itemize deductions can deduct contributions to section 501(c)(3) charitable organizations on their Federal income tax returns. In addition, most state income taxes follow Federal rules in allowing charitable deductions. Because of the tax saved from the deduction, the "price" of giving $1 to charity is one minus the tax rate. Thus, for a taxpayer in the 39.6 percent tax bracket the price or net cost of giving $1 is $0.604.

Generally, a taxpayer who donates appreciated capital gain property, such as corporate stock or real estate, can deduct the full market value. This is even more advantageous than giving cash because a taxpayer who would have sold the asset anyway, saves the capital gains tax in addition to the savings from the deduction. In the most extreme case of an asset with a zero basis (such as might be the case for the founders of a company) the price of giving can be as low as $0.304 (computed as 1 - .396 - .20)

Generally, charitable deductions are limited to 50 percent of Adjusted Gross Income (AGI). Because of the greater tax benefit, deductions of appreciated capital gain property are limited to 30 percent of AGI. Deductions of gifts to private foundations are limited to 30 percent of AGI (20 percent for gifts of appreciated property). Taxpayers are allowed to carry forward for up to 5 years any charitable deductions disallowed by the limits.

Charitable bequests are deductible on estate tax returns, with no upper limit on the contributions. Currently estate tax returns are filed for about 3 percent of adult decedents and about half of these are taxable.

Corporations can deduct charitable contributions up to a limit of 10 percent of net income. Business deductions for donations of their products or inventory (ordinary income property) are generally limited to the firm's cost. A more generous rule applies to donations of property for the care of infants, the ill or the needy, to scientific property donated to higher education, and to computer equipment donated to schools. In these cases, the business can deduct the cost basis plus one-half of the appreciation if the property had been sold, provided that the amount of the deduction does not exceed twice basis.

Tax-Exempt Status

Charitable organizations generally are exempt from the corporate income tax on contributions received, investment income, and receipts from activities that further charitable purposes. However, to prevent non-profits from unfairly competing with for-profit businesses, charitable organizations are required to pay the corporate tax rate on their income from regularly carried on, unrelated commercial activities (the so-called UBIT tax).

In addition, many state and local governments provide exemptions from state and local income taxes, property taxes, and sales taxes for at least some non-profit organizations. The exact rules vary across the states.

Charitable organizations are also eligible to issue tax-exempt bonds, which allows charitable organizations to finance their activities at lower interest rates.

Tax benefits associated with consumption of goods and services customarily provided by charitable organizations

Taxpayers may receive tax benefits with respect to their consumption of goods and services provided by certain charitable organizations. For example, taxpayers may be eligible to claim a Hope Scholarship Credit or Lifetime Learning Credit for tuition expenses paid to qualified educational institutions. Similarly, college scholarships are generally excluded from the gross income of the recipients.

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Provisions Affecting Charitable Giving in the Taxpayer Relief Act of 1999, H.R. 2488 (vetoed)

1. Repeal of the Estate Tax.

- Repeal of the estate tax would eliminate the current tax incentive for charitable bequests. The results of studies of charitable bequests suggest that such bequests could be reduced by several billion dollars per year.

2. Tax-free withdrawals from IRAs for Charitable Purposes

- This provision provided an exclusion from gross income for qualified charitable distributions by taxpayers age 70 1/2 or older and would have been effective in 2002.

- Since the taxpayer can already achieve the same benefit by including and then deducting the IRA distribution as an itemized deduction, this provides a net benefit only in certain cases. Net benefits would accrue for non-itemizers, taxpayers who give more than the allowed deduction of 50 percent of Adjusted Gross Income, and high-income taxpayers subject to the 3 percent reduction in itemized deductions. In addition, the provision would benefit only those taxpayers who have excess retirement assets.

- The Administration opposes this proposal because it would create inequities by granting more favorable tax treatment to taxpayers making charitable contributions of IRA assets than those making comparable contributions using other income or assets. To the extent that present law limitations are too restrictive, it would be better to modify those limitations as they apply to all taxpayers than to create an exception for charitable contributions funded using IRAs.

3. Expand Estate Tax Rule for Conservation Easements

- The Taxpayer Relief Act of 1997 provided an exclusion from the estate tax of 40% of the value of land subject to qualified conservation easements. The maximum exclusion is $200,000 in 1999, increasing by $100,000 each year until it reaches $500.000. The land must be within 25 miles of a metropolitan area, national park or wilderness area, or within 10 miles of an Urban National Forest.

- This provision would have increased the distance of eligible land from 25 to 50 miles from a national park or wilderness area, and from 10 to 25 miles from an Urban National Forest, effective after 1999. The provision would also have changed the date for determining compliance to the date of donation, effective after 1997.

- The Administration opposed these changes because the existing provision is already generous. A donor can claim an income tax deduction for the value of easement, exclude the reduction in value from the estate tax, and exclude an additional 40% of the value of the remaining value of the land. As a result, the value of the tax savings can be as much as $1.24 for each dollar of value of the easement granted for top-bracket taxpayers.

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Other Charitable Giving Proposals

One or more individuals or charitable groups have made the following proposals. Note that the Administration's position is that proposals to reduce taxes must be funded by offsetting tax increases or spending cuts.

1. Non-Itemizer Deduction

- The Senate version of the tax cut bill (HR2488, the Taxpayer Relief Act of 1999) included a proposal to allow non-itemizers to deduct up to $50 ($100 for married couples filing jointly). This provision was not included in the conference version of the Taxpayer Relief Act of 1999.
  - The amount of the standard deduction claimed by non-itemizers already includes an allowance for estimated annual charitable contributions.
  - This type of proposal, which provides a deduction for the first $50 (or $100) contributed, offers no incentive for increased giving. The average non-itemizer already gives more than this amount.
- The most recent research suggests that the cost to the government in lost tax revenues would be greater than the gain to the charities in additional contributions. That is, this would be a relatively inefficient subsidy.
- Many non-itemizers have no tax liability and would not benefit from a deduction.
- Having a non-itemizer deduction leads to situations where some taxpayers may have to calculate their taxes twice, once assuming the non-itemizer deduction and a second time assuming itemizing all deductions.

2. Increase Percentage Giving Limits

- The Senate version of the tax cut bill (H.R. 2488) included proposals to phase in 20 percentage point increases in certain of the percentage giving limits for individuals. The current deduction limit on overall giving of 50 percent of income would be increased to 70 percent by 2007.
- The Senate version of the tax cut bill (H.R. 2488) included a proposal to phase in an increase in the limit in the deduction for corporate charitable contributions from 10 percent to 20 percent of net income.
- Increases in the percentage giving limits would primarily benefit a small percentage of the wealthiest individuals and may help them to completely avoid paying any income tax in some cases. These adverse distributional effects have to be weighed against any potential benefit to charities.

Paul Newman and Charitable Giving

Background on Contacts with the Treasury Department and Newman's Policy Proposal:

In the spring of 1998, Paul Newman met with Treasury Secretary Robert Rubin, and proposed increasing the limits on charitable deductions for corporations and individuals. Newman said that some of his businesses were created with the purpose of giving all their after-tax income to charity.[1] Charitable deductions for corporations are currently limited to deductions of 10 percent of corporate net income, while deductions of individuals are limited to 50 percent of income (Adjusted Gross Income). Treasury staff was asked to prepare an analysis of the proposals, and a letter was sent to Newman from the Secretary in late 1998. The major problem of the proposal is that it would be difficult to increase deduction limits without opening up potential abuses such as complete avoidance of income taxes by combining charitable deductions with other provisions. Newman responded with a letter to Secretary Rubin asking for further consideration of his proposal. In response to a request for suggestions for attendees for the Philanthropy conference, Treasury passed along the information about Newman's policy interest in this area. A second letter was sent from Rubin to Newman informing him about the conference and that his name had been passed along to the Philanthropy Conference committee.

Policy Concerns

A charity that engages in an unrelated trade or business must pay tax on its income from the business at ordinary corporate tax rates, even though all of the income will be devoted to charitable purposes. Like a taxable corporation, a charity may claim a deduction for charitable contributions of up to 10% of its unrelated business taxable income. The "unrelated business income tax" is designed to prevent charities and other tax-exempt organizations from competing on an unfair (i.e., tax-free) basis with for-profit enterprises merely because the profits from a commercial enterprise are ultimately used for charitable purposes.

Thus, under current law, a taxable corporation (such as Newman's Own) that devotes 100 percent of its after-tax profits to charity is treated the same as a charity that finances its exempt activities by engaging in an unrelated trade or business.

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[1] The company says that 100 percent of after-tax profits from Newman's Own, Inc. sales of salad dressing, pasta sauces and other products are donated to charity. According to the company's web page (www.newmansown.com), it has donated over $100 million to over 1,000 charities since it was founded in 1982.

Individual Charitable Giving

1. Individual giving over a 5-year period:

- As measured by average giving, high-income taxpayers give a higher percent of income than middle-income taxpayers (about 6 percent of income in the top income class ($2.5 million and over) versus 3.4 percent in the $50,000 to $100,000 income class).

- The median high-income household is no more generous than the median middle-income household; both give 1 1/2 -2 percent of income.

- The higher average giving of high-income households is the result of exceptional giving on the part of the most generous 5 percent of contributors, who give 22 percent of their income or more.

- Many high-income households tend to bunch their giving over time. While they may give large gifts in some years, in other years they may give relatively little.

- Almost all high-income households report giving something within a 5-year period (99.8%), and nearly as many give in any given year (94%).

- Giving as a percent of income for high-income households (the top 1 percent) declined during the 1980s, and has recovered to previous levels only in the last few years.

2. Charitable Bequests:

- About 1/5 of estates subject to the estate tax include charitable bequests. This proportion increases to about 1/2 for the largest estates.

- The largest percentage of bequests goes to private foundations (37% in 1995), followed by medical and scientific organizations (28%), and religious organizations (10%).

- As a matter of tax planning, it is generally better for an individual to donate before death in order to obtain an income tax deduction as well as a reduction in estate taxes (since the donated assets are no longer in the estate).

3. Effects of tax deductions:

- A long economics literature has generally concluded that the allowance of deductions for charitable contributions increases giving. This conclusion applies to both lifetime giving and charitable bequests.

- While the evidence on this has evolved over time and is somewhat controversial, the most recent studies generally find that the induced increase in charitable contributions is less than the cost to the government in lost tax revenues.

- Rather than the efficiency of the incentive, the charitable deduction must be justified more on the basis of the value of having substantial private sector support of the non-profit sector and the value of allowing individuals to choose how their charitable contributions are allocated.

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Charitable Giving by Itemizers by Income Class

Giving and Income of Itemizers, 1997

Adjusted Gross Income Class ($1,000s)	Number of Returns	Average Giving	Percent of Returns Reporting Contributions	Giving as a Percent of Income		
				Mean	Median	95th Percentile
25-50	10,607,920	1,352	85.3	3.6	1.6	13.8
50-100	16,331,969	1,987	86.5	2.8	1.4	10.3
100-200	4,931,577	3,420	95.7	2.6	1.4	8.9
200-500	1,325,689	7,920	96.1	2.8	1.2	8.9
500-1,000	239,152	20,357	96.7	3.0	1.0	10.6
1,000-2,500	95,865	56,045	97.3	3.7	0.8	17.0
2,500 and over	36,062	378,006	97.8	4.6	0.7	22.8
All income classes	36,582,434	2,742	89.0	3.6	1.5	12.8

Giving and Income of Itemizers Over 5 Years, 1992-1996

Adjusted Gross Income Class ($1,000s)	Number of Returns	Average Giving	Percent of Returns Reporting Contributions	Giving as a Percent of Income		
				Mean	Median	95th Percentile
25-50	5,606,421	1,817	96.7	4.6	2.5	16.4
50-100	11,207,734	2,373	98.5	3.4	1.9	12.4
100-200	3,450,414	4,150	99.5	3.1	1.9	10.7
200-500	840,975	9,339	99.3	3.2	1.7	11.9
500-1,000	148,070	23,142	99.4	3.4	1.4	13.3
1,000-2,500	56,081	60,733	99.8	4.1	1.5	16.6
2,500 and over	17,462	365,166	99.8	6.3	1.6	23.0
All income classes	22,456,881	3,291	98.0	3.7	2.0	14.3

Source: IRS Statistics of Income, Individual Income Tax Returns

Notes: Giving includes cash and non-cash contributions made in the current year.
Adjusted Gross Income is modified to adjust for changes in the definition over time.
Only the data for tax returns with itemized deductions are included in this analysis.

PHILANTHROPY –
Tax

copy to
Cynthia & Eric G.

OPINION

Commentary and Letters

It's Time for Congress to Repeal the Foundation Tax

By CHRISTOPHER T. CROSS

FACED WITH A HUGE NATIONAL BUDGET SURPLUS, many in Congress are seeking ways to cut taxes while transferring social services from government to the private sector.

Yet one seldom-discussed action could simultaneously reduce taxes *and* raise nearly a half-billion dollars for some of the nation's neediest citizens and worthiest causes: repealing the foundation tax.

For the privilege of giving away millions of dollars each year to worthy causes, foundations have been charged since 1969 an annual tax—currently around 1 per cent—on their net investment earnings. If Congress were to repeal the tax—then require that foundations add the money they save to the 5 per cent of invested assets that they are required to distribute to charities each year—some $500-million a year or more could be redirected to charities.

Most foundations would welcome the chance to expand their giving rather than contribute to the U.S. Treasury's coffers. What's more, the plan not only insures that grantees receive more funds; it also provides a partial answer to the thorny problem of whether, in these times of huge growth in investment assets because of the bullish stock market, foundations should be required to distribute

> MY VIEW
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> **Foundations would still face the same requirements on their giving and annual reporting that they currently face from regulatory bodies.**

worked as it was intended. The initial tax on foundations was enacted by Congress in 1969 as a form of punishment for what was commonly perceived to be a tax-exempt way for elite activist foundations to finance programs and projects that were not politically popular, such as legal aid for the poor.

In 1974, Congress stipulated that the money raised by the tax be dedicated to provide funds for the newly created Employee Plans and Exempt Organizations Division of the I.R.S. That direct mechanism to provide regulatory funds has never been implemented, however, and the money raised through the foundation tax has instead gone to general tax revenue. Rather than flowing from a specific source, the amount of funds received by the Exempt Organizations Division is dependent on annual Congressional appropriations. In 1998, the budget for the I.R.S. office that regulates non-profit groups and retirement plans was $133-million—far less than the amount paid by foundations in 1997.

Because of chronically low appropriations by Congress over the years—which resulted in staff cutbacks and, some have charged, inadequate regulation—many in the charity world have pushed to have that provision implemented. But Congress in 1998 repealed the never-implemented section of the law, thus abandoning even the pretense that there is a ed to charities.

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their giving and annual reporting that they currently face from regulatory bodies.

Some people might object to this idea, because the foundation tax was at one time supposed to pay for the regulation of non-profit groups. But eliminating the tax would not leave foundations and charities unregulated by the federal government. Indeed, there is no correlation between what foundations pay in tax and the amount of money that is allocated to the Exempt Organizations Division of the Internal Revenue Service to regulate non-profit groups.

Historically, in fact, the foundation tax has never quite

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In other words, even if the tax were to be repealed, foundations would still face the same requirements on their giving and annual reporting that they currently face from regulatory bodies. That includes penalties from the Internal Revenue Service, and even potential criminal charges, if foundations engage in shady dealings with donors or others involved in their operation, or if they fail to be prudent in their business practices. In addition, many states require that foundations file reports with the attorney general's office, and grant makers face penalties

LETTERS TO THE EDITOR

Too Many Charities Lack Organizational Savvy and Direction

To the Editor:

I have been a great fan of Bill Shore and his revolutionary and uplifting insights into the psychology behind our ever-growing non-profit service sector. After reading his June 17 commentary ("Charities' Big Challenge: Surviving for the Long Haul," My View), I can once more say "Bravo!"

I like to think of myself as an up-and-coming leader in the non-profit sector. Unfortunately, in the past seven years or so, I have had the opportunity to witness firsthand what I can only label as "mismanagement" in the non-profit world.

The same organizations that were founded on the beliefs of human dignity and giving back to the community cannot or will not empower their own people by implementing simple concepts of organizational leadership and team building. Too many of our national institutions are turning over staff at an alarming rate because they are choosing not to invest in sound principles of leadership and management. I have watched too many fund raisers be put into management positions that they are not qualified nor trained to excel in.

Many people are drawn to the non-profit sector for a distinct desire to give something back. Yet, we cannot expect those professionals to successfully carry out the missions of their organizations without treating them with professional respect and dignity, and acknowledging that as institutions we have a responsibility to grow—not just financially, but organizationally as well.

I am fascinated by the realm of organizational leadership and psychology, and I believe our national institutions need to grasp this opportunity to build themselves up from the inside out. I will continue to hold non-profits to a higher standard of excellence in the management of their people. I hope that Bill Shore will continue to do the same, and I look forward to his future insights.

Molly A. Shor
Director of Individual and Annual Giving
Center for Creative Studies
Detroit

Philanthropy stamp should be reissued

To the Editor:

The United States Postal Service distinguished itself recently when it issued the philanthropy stamp. Although the Postal Service has been supportive of scores of worthy causes since 1931 when they is-

TAX WATCH

Congress Takes Up Major Tax-Law Changes

CONGRESS is considering an array of tax proposals that could have a big effect on charities and their donors if the proposals are eventually passed into law.

Measures in the House and Senate would slash personal income-tax rates and lower the rates on estates—or even phase out the estate tax altogether. Fund raisers worry that elimination of the estate tax—as well as the accompanying deduction for charitable bequests—might cause a significant decline in major gifts from the estates of wealthy donors.

Among ideas under review by Senators:

► Allowing people who do not itemize on their federal income-tax returns to claim a charitable tax deduction for donations of up to $50 for individuals and $100 for married couples.

► Providing an incentive to donors who want to give funds to charity from their individual retirement accounts. People age 70½ and older would be able to donate I.R.A. assets to charity directly—or through a charitable remainder trust or other planned gift—without having to count the funds as income and pay taxes on them.

► Increasing the percentage limits on charitable deductions. For example, many do[illegible]ors who make substantial gifts in relation [illegible] their income by law are not allowed to write [illegible] than 50 per cent of their adjusted [illegible]me each year; donations above that [illegible]ld be deducted in following tax [illegible]ver. One proposal would gradual[illegible] that ceiling to 70 per cent by

► Changing a law that now limits spending by charities on "grassroots lobbying" to 25 per cent of total lobbying expenses. Under review: removing the limit on grassroots spending so that charities would face restrictions only on the total dollars spent on all lobbying.

The Chronicle will provide updates on key Congressional decisions in the tax debate on its Web site *(http://philanthropy.com).*

Health Group Not a Charity, Tax Court Rules

IN a major victory for the Internal Revenue Service, the U.S. Tax Court has ruled that the agency was right to deny charity status to a California organization that runs a surgery center with for-profit partners.

Redlands Surgical Services is not operated exclusively for charitable purposes because it has "ceded effective control" of the surgery center's activities to the for-profit interests, the Tax Court said, "conferring on them significant private benefits."

The court based its ruling on several factors, including its finding that the partnership agreement does not establish "any obligation that charitable purposes be put ahead of economic objectives in the surgery center's operations."

The ruling—*Redlands Surgical Services* v. *Commissioner of Internal Revenue*, 113 T.C. No. 3—provides support for the I.R.S.'s position, expressed in a ruling last year, that health-care charities in joint ventures with companies must not cede too much control (*The Chronicle*, March 26, 1998).

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AWARDS

PHOTOCOPY PRESERVATION

The following awards have been presented for work in philanthropy, fund raising, volunteerism, and non-profit management:

Education fund raising. The Council for Advancement and Support of Education (Washington) recently presented several awards.

The 1999 James L. Fisher Award for Distinguished Service to Education went to the Lilly Endowment (Indianapolis).

The 1999 Frank L. Ashmore Award for Service to CASE and the Advancement Profession was presented to Curtis R. Simic, president of the Indiana U. Foundation (Bloomington).

The 1997 Ernest L. Stewart Award for Alumni Volunteer Involvement went to Arthur Lim Siew Ming, professor and head of the ophthalmology department at National U. of Singapore, for his work as president of the medical alumni association and chair of the Endowment Fund.

CASE has presented its 1999 Circle of Excellence in Educational Fund Raising Awards in two categories: overall performance and overall improvement.

The winners in the performance category:

—Colleges and universities: Amherst College (Mass.), Bay Path College (Longmeadow, Mass.), Baylor College of Medicine (Houston), Bellarmine College (Louisville, Ky.), Bethel College (North Newton, Kan.), Bowdoin College (Brunswick, Me.), California Polytechnic State U. (San Luis Obispo), Carleton College (Northfield, Minn.), Centre College (Danville, Ky.), Claremont McKenna College (Claremont, Cal.), Colgate U. (Hamilton, N.Y.), Concordia Seminary (St. Louis), Cornell U. (Ithaca, N.Y.), Duke U. (Durham, N.C.), Harvard U. (Cambridge, Mass.), Hillsdale College (Mich.), Indiana U. (Bloomington), Loyola Marymount U. (Los Angeles), Middlebury College (Vt.), Princeton U. (N.J.), Rose-Hulman Institute of Technology (Terre Haute, Ind.), San Jose State U. (Cal.), Scripps College (Claremont, Cal.), Smith College (Northampton, Mass.), Southwest Texas State U. (San Marcos), Texas A&M U. (College Station), U. of California at Berkeley, U. of North Carolina at Chapel Hill, U. of Notre Dame (South Bend, Ind.), U. of Texas Southwestern Medical Center at Dal-

Christian U. (Tex.), Arizona State U. (Tempe), Ball State U. (Muncie, Ind.), Bennington College (Vt.), California State U. at Fresno, Capital U. (Columbus, Ohio), Cheyney U. of Pennsylvania, Dordt College (Sioux Center, Iowa), Fairfield U. (Conn.), Hendrix College (Conway, Ark.), Illinois College (Jacksonville), Kenyon College (Gambier, Ohio), La Grange College (Ga.), Louisburg College (N.C.), Medical U. of South Carolina (Charleston), Methodist Theological School (Delaware, Ohio), Michigan State U. (East Lansing), North Carolina State U. (Raleigh), Oglethorpe U. (Atlanta), Patrick Henry Community College (Martinsville, Va.), Pennsylvania State U. (University Park), Rhode Island School of Design (Providence), Roger Williams U. (Bristol, R.I.), Shorter College (Rome, Ga.), Southern Methodist U. (Dallas), Saint Joseph's College (Standish, Me.), Thiel College (Greenville, Pa.), Tiffin U. (Ohio), U. of Colorado at Boulder, U. of Detroit Mercy, U. of Scranton (Pa.), U. of Tulsa (Okla.), Wesley College (Dover, Del.), West Chester U. of Pennsylvania, Westmont College (Santa Barbara, Cal.), and Wichita State U. (Kan.).

—Private schools: Asheville School (N.C.), Belmont Hill School (Mass.), Casady School (Oklahoma City), Hebron Academy (Me.), Hyde School (Bath, Me.), John Burroughs School (St. Louis), Marmion Academy (Aurora, Ill.), Maumee Valley Country Day School (Toledo, Ohio), Mercersburg Academy (Pa.), Norfolk Collegiate School (Va.), Purnell School (Pottersville, N.J.), and Woodward Academy (College Park, Ga.).

The 1999 Leadership Awards, which recognize successful and innovative programs that are conducted as part of an overall institutional-advancement effort, went to Metropolitan Community Colleges (Kansas City, Mo.) and Universidad Anáhuac (Mexico).

Housing. The Fannie Mae Foundation (Washington) has named the inaugural recipients of its James A. Johnson Community Fellows Awards, which honor individuals for significant contributions to providing decent and low-cost housing in urban neighborhoods and rural and other underserved areas. Each fellow will receive a grant and a stipend for living expenses so that they may work on a year-long, self-designed program. The fellows:

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BOARD MEMBERS AND OFFICERS

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undation (San Francisco): Elected **Judy Patrick,** ctor of the Women's (San Francisco), to dent of program and

American Humanics (Kansas City, Mo.): Elected **David Oliver,** partner with the law firm of Berkowitz, Feldmiller, Stanton, Brandt, Williams & Stueve (Kansas City), to be chairman of the board. American Humanics prepares undergraduate students for careers as non-profit professionals.

Arts & Science Council (Charlotte, N.C.): Elected **James R. Palermo,** executive vice-president for management services at Bank of America (Charlotte, N.C.), to be board chair.

Association of Systematics Collections (Washington): Elected **Brian M. Boom,** curator of botany and vice-president for botanical science at the New York Botanical Garden, to be president of the Board of Directors.

Colorado Springs Osteopathic Foundation: Elected **Paul Angotti,** owner of Management Design (Monument, Colo.), to be president, and **Tom Berg,** a lawyer at the firm of Berniger, Berg, Diver, Noecher, and Wood-Ellis (Colorado Springs), to be president-elect.

Council for Advancement and Support of Education (Washington): Elected **Judith M. Jasper,** associate vice-chancellor and executive director of university communications at Washington U. (St. Louis), to be chair of the Board of Trustees.

Education Commission of the States (Denver): Elected **Jim Geringer,** Governor of Wyoming, to be chairman.

Hugh O'Brian Youth Leadership (Los Angeles): Elected **Daniel J. McLoon,** a lawyer with the firm of Jones, Day, Reavis, & Pogue (Los Angeles), to be chairman of the Board of Trustees.

The Johnson Foundation (Racine, Wis.): Elected **Howard Fuller,** professor of education and director of the Institute for the Transformation of Learning at Marquette U. (Milwaukee), and **Paul R. Portney,** president of Resources for the Future (Washington), to be members of the Board of Trustees.

Minnesota Foundation (St. Paul): Elected **Judith L. Titcomb,** a lawyer at the firm of O'Neill, Grills & O'Neill (St. Paul), to be board chair.

National Foundation for Advancement in the Arts (Miami): Elected **Christy Powell,** an arts patron and philanthropist, to be chairman of the Board of Trustees.

J. Marion Sims Foundation (Lancaster, S.C.): Elected **D. Glenn McFadden,** vice-president for operations at the Lancaster Telephone Company, to be a member of the Board of Trustees.

The Tech Museum of Innovation (San Jose, Cal.): Elected **P. Anthony Ridder,** chairman and chief executive officer of Knight-Ridder (San Jose), to be chairman of the Board of Directors.

West Central Initiative (Fergus Falls, Minn.): Elected **Kevin Kopischke,** vice-president at Alexandria Technical College (Minn.), to be president of the board.

CONSULTANTS AND OTHERS

DonorNet (Denver): Appointed **Janice Kercheville,** vice-president of major gifts at Mile High United Way (Denver), to be president and chief operating officer.

Grizzard (Atlanta): Appointed **Sumarie Bass,** annual-giving manager at CARE (Atlanta), to be an account director, and **Rafi Maljian,** assistant account executive, to be account executive in its Los Angeles office.

(Northfield, Minn.), Centre College (Danville, Ky.), Claremont McKenna College (Claremont, Cal.), Colgate U. (Hamilton, N.Y.), Concordia Seminary (St. Louis), Cornell U. (Ithaca, N.Y.), Duke U. (Durham, N.C.), Harvard U. (Cambridge, Mass.), Hillsdale College (Mich.), Indiana U. (Bloomington), Loyola Marymount U. (Los Angeles), Middlebury College (Vt.), Princeton U. (N.J.), Rose-Hulman Institute of Technology (Terre Haute, Ind.), San Jose State U. (Cal.), Scripps College (Claremont, Cal.), Smith College (Northampton, Mass.), Southwest Texas State U. (San Marcos), Texas A&M U. (College Station), U. of California at Berkeley, U. of North Carolina at Chapel Hill, U. of Notre Dame (South Bend, Ind.), U. of Texas Southwestern Medical Center at Dallas, U. of Virginia (Charlottesville), U. of Washington (Seattle), Washington and Lee U. (Lexington, Va.), Wellesley College (Mass.), Westark College (Fort Smith, Ark.), and Wheaton College (Ill.).

—Private schools: Baylor School (Chattanooga, Tenn.), the Brunswick School (Greenwich, Conn.), Cate School (Carpinteria, Cal.), Chaminade-Julienne Catholic High School (Dayton, Ohio), Chapin School (New York), Deerfield Academy (Mass.), Eaglebrook School (Deerfield, Mass.), Groton School (Mass.), Lakeside School (Seattle), Laurel School (Shaker Heights, Ohio), McCallie School (Chattanooga, Tenn.), Phillips Academy (Andover, Mass.), Phillips Exeter Academy (Exeter, N.H.), Roxbury Latin School (West Roxbury, Mass.), St. Xavier High School (Louisville, Ky.), and the Taft School (Watertown, Conn.).

The winners in the improvement category:

—Colleges and universities: Abilene

Academy (College Park, Ga.).

The 1999 Leadership Awards, which recognize successful and innovative programs that are conducted as part of an overall institutional-advancement effort, went to Metropolitan Community Colleges (Kansas City, Mo.) and Universidad Anáhuac (Mexico).

Housing. The Fannie Mae Foundation (Washington) has named the inaugural recipients of its James A. Johnson Community Fellows Awards, which honor individuals for significant contributions to providing decent and low-cost housing in urban neighborhoods and rural and other underserved areas. Each fellow will receive a grant and a stipend for living expenses so that they may work on a year-long, self-designed program. The fellows:

—Robert Boulter of Jubilee Enterprises (Washington).

—Lorna Bourg of the Southern Mutual Help Association (New Iberia, La.).

—James Buckley of the University Neighborhood Housing Program (Bronx, N.Y.).

—Gordon Chin of the Chinatown Community Development Center (San Francisco).

—Rodney Fernandez of the Cabrillo Economic Development Corporation (Saticoy, Cal.).

—H. Lewis Kellom of Homes in Partnership (Apopka, Fla.).

Leadership. Independent Sector (Washington) has presented its 1999 John W. Gardner Leadership Award to Lois Gibbs, founder and executive director of the Center for Health, Environment and Justice (Falls Church, Va.), for her work to educate the public about the environmental and health hazards of chemicals and toxic waste. The award carries a $10,000 prize.

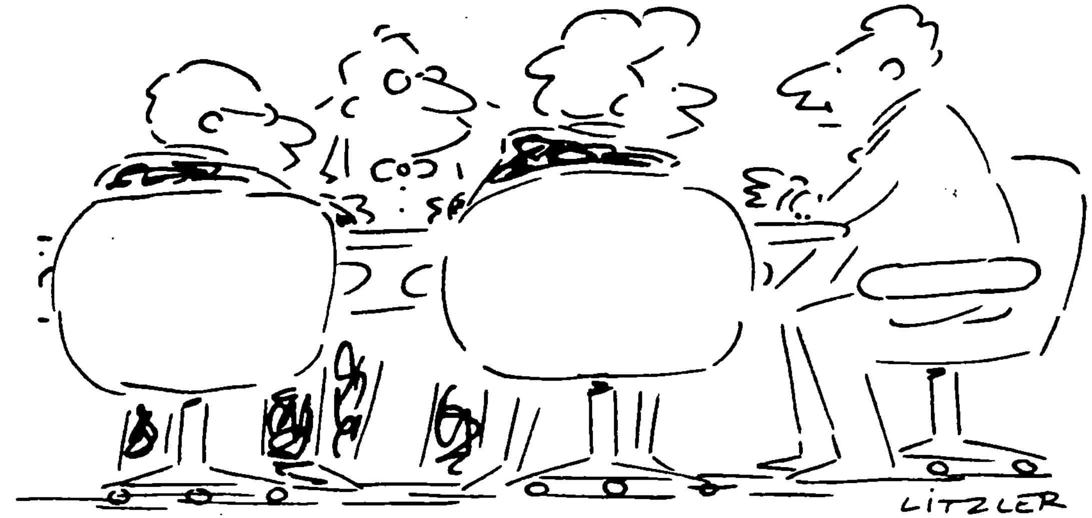
if they do not comply. Those are all reasonable safeguards and should be continued in the absence of a foundation tax.

ONE KEY REASON Congress should act now is that the number of foundations—and the net worth of their assets—continues to expand rapidly. Today, the nation boasts close to 50,000 foundations, with a total net worth of more than $300-billion—and, consequently, the total received through the foundation tax continues to spiral upward. What's more, many observers believe that the increase in the number and assets of foundations will only skyrocket as the successful parents of baby boomers begin to find ways to pass on their lifetime earnings.

Ironically the burgeoning tax collection from foundations comes at a time when the federal government is doing less and asking the charitable world to do more to provide essential services. In effect, then, we are taxing foundations for the "right" to finance our social safety net, education, the environment, and the arts.

The transfer of money from the tax rolls to the grant rolls that would come with a repeal of the foundation tax could have significant implications for non-profit organizations. For example, the Ford Foundation had a 1997 tax obligation of nearly $20-million. How much more of that would be better spent on family services in the barrios of San Antonio, church-based community development to revitalize Chicago's West Side, or watershed restoration that will aid economic development at Henry's Fork, Idaho?

Similarly, the Rockefeller Foundation had a 1997 tax bill of nearly $10-million. How much more might it spend on capturing through dance, music, and video the unique ethnic drumbeats of Miami; training teachers in Albu-



THE CHRONICLE OF PHILANTHROPY MARK LITZLER

"Yes, a board member does give time, talent, and treasure, but we can validate parking only for the first two."

PABLO EISENBERG

Drucker on Philanthropy: Without Foundation

PETER F. DRUCKER, the guru of corporate management, is considered by many to also be a guru of non-profit management. Yet the widely acclaimed nonagenarian has once again demonstrated how out of touch he is with philanthropy.

In an interview in the March-April issue of *Philanthropy*, a magazine published by the Philanthropy Roundtable, Mr. Drucker observed:

"Well, let's be indiscreet. Name a single major foundation that has done a good job for more than five or eight years, without turning into a grant-making machine where grant requests come in and

when they started focusing on new social and economic issues; the problems of poverty, race, and gender; and the need for new organizations and mechanisms to adapt our democratic society to a rapidly changing world, those foundations, according to conservative gospel, lost their way.

But while most conservatives decry the so-called activism of major foundations, they don't say that those philanthropies haven't made a difference. That observation is left to the less ideological and more ingenuous Mr. Drucker.

If only he had actually looked at the foundations' record, talked to some of their staff members, and zations. For example, the Ford Foundation had a 1997 tax obligation of nearly $20-million. How much more of that would be better spent on family services in the barrios of San Antonio, church-based community development to revitalize Chicago's West Side, or watershed restoration that will aid economic development at Henry's Fork, Idaho?

Similarly, the Rockefeller Foundation had a 1997 tax bill of nearly $10-million. How much more might it spend on capturing through dance, music, and video the unique ethnic drumbeats of Miami; training teachers in Albuquerque, N.M., schools; or finding jobs for residents of poor New York neighborhoods?

As Congress and the President divvy up the budget surplus and work on a new tax bill, let's hope they make the most of opportunity. By repealing the foundation tax, they can permit private foundations to give much more to causes in need, rather than to a federal government flush with cash.

Christopher T. Cross is president of the Council for Basic Education, in Washington.

sued the 2-cent Red Cross stamp, there is no doubt that the "Giving & Sharing" issue proved its merits way beyond what most of us expected.

Not only did non-profits buy them; so did households and foundations and corporations. A postal sales clerk said: "It was like a new Christmas toy—everyone wanted it." Another remarked: "It was a very popular stamp. We couldn't keep enough on hand."

Of course, the first-class rate went up three months after the stamp was issued, but interest-ngly enough, there were still ·ests for it throughout the ·v.

·iced the U.S. Post- · recently announced ·as reissuing three cent stamps—Ha- ·a, and Cinco de ·. Here at Independent Sector, we believe that the entire philanthropic world has a tremendous responsibility to persuade our friends in the Postal Service to redo the philanthropy stamp at 33 cents.

The great majority of non-profit causes deserve continuing accolades for their work. But only a very small number will ever be able to qualify for a postage stamp calling attention to their mission. However, the generic philanthropy stamp helps all causes, big and small, glamorous or not so glamorous, local community or national in scope.

Independent Sector urges the entire philanthropic world to make known its appreciation to the Postal Service for its continuing support of social issues. Perhaps that flow of gratitude will result in the Postmaster

Continued on Page 42

agement, is considered by many to also be a guru of non-profit management. Yet the widely acclaimed nonagenarian has once again demonstrated how out of touch he is with philanthropy.

In an interview in the March-April issue of *Philanthropy,* a magazine published by the Philanthropy Roundtable, Mr. Drucker observed:

"Well, let's be indiscreet. Name a single major foundation that has done a good job for more than five or eight years, without turning into a grantmaking machine where grant requests come in and the money flows out. The Ford Foundation had this one accomplishment—the Green Revolution in India—but otherwise, all their spending has had absolutely no results. When is the last time the Carnegie Foundation [sic] made a difference? Not in my lifetime. Rockefeller made a difference—a tremendous difference—in the 1920s and 1930s, but since then what have they done?"

On what planet has Mr. Drucker been living? Were he more earthbound, he might have noted the enormous contributions made by those three major foundations, as well as others, to the arts, the environment, consumerism, community development, civil rights, opportunities for members of minority groups, women's issues, education, health, and housing—not to mention the building of civil societies overseas and economic and community development activities to help the poor around the world.

Those contributions were made over four decades. There is absolutely no evidence that foundations can't go beyond five to eight years before becoming routine and uncreative in their grant making.

Were it not for Mr. Drucker's distinguished career as an analyst of and expert on corporate management, his opinions on the non-profit world could simply be discarded as just plain silly and ignorant. But they can't. They deserve critical attention.

Mr. Drucker's notion of philanthropy appears in large part to reflect—and is as misplaced as—the attitudes toward philanthropy that emanate from the Manhattan Institute, the Capital Research Center, and other conservative think tanks. According to that view, the major foundations performed well as long as they were sponsoring scientific and medical research, building libraries and other university facilities, underwriting established cultural and arts programs, combating diseases, and promoting education. In the 1960s, ... home issues, the problems of poverty, race, and gender; and the need for new organizations and mechanisms to adapt our democratic society to a rapidly changing world, those foundations, according to conservative gospel, lost their way.

But while most conservatives decry the so-called activism of major foundations, they don't say that those philanthropies haven't made a difference. That observation is left to the less ideological and more ingenuous Mr. Drucker.

If only he had actually looked at the foundations' record, talked to some of their staff members, and asked non-profit executives for their opinions, he might have found the following:

The Ford Foundation has had a profound impact on American society during the past 35 years. It has provided crucial support to many, if not most, of the major minority and civil-rights organizations in the country. More than any other foundation, it has been responsible for the creation and growth of the community-development movement and the non-profit financial and other organizations that sustain a large portion of that movement. The Police Foundation, one of its creations, has done much to improve policing throughout the country. Its generous support of community foundations has been one of the reasons behind the rapid growth in the number and size of community foundations nationally. Its creation of the Public Education Fund (now the Public Education Network), its support of the influential magazine *Youth Today,* and its establishment of the National Arts Stabilization Fund have all had impressive results.

The Carnegie Corporation can point to similar high spots in its philanthropy. Its Commission on Public Broadcasting led to the creation of the Corporation for Public Broadcasting. It sponsored Gunnar Myrdal's monumental work *An American Dilemma,* a book that not only shed new light on the nature of race relations in this country but also was instrumental in advancing the arguments that resulted in the historic Supreme Court decision that declared the doctrine of "separate but equal" to be unconstitutional and ended legal segregation in the American school system. With other foundations, Carnegie was responsible for helping to establish and sustain the Children's Defense Fund and a number of other legal-defense organizations. Its promotion of quality early-childhood education, including children's television through *Sesame*

Continued on Page 42

Drucker Misses Mark on Foundations

Continued from Page 41

Street and other programs, has left its distinctive mark on the field. And it developed the National Board for Professional Teaching Standards.

As for Rockefeller, we certainly shouldn't forget the major role that that foundation played in the Green Revolution. What's more, Rockefeller, along with Carnegie and Ford, supported anti-apartheid activities and human-rights organizations in South Africa, which Nelson Mandela and others have credited with helping the nation make a peaceful transition into a democratic, black-led, multiracial society. Other major foundations can also trumpet significant success stories that have positively affected our society.

While I and other observers of philanthropy have been—and still are—critical of many of the priorities and grant-making activities of major mainstream foundations, we have to recognize that they have helped to establish, nurture, and sustain many of the most important non-profit organizations and programs of the past four decades. Indeed, they have made a substantial difference. Mr. Drucker, I'm happy to say, is dead wrong.

Pablo Eisenberg is senior fellow at the Georgetown University Public Policy Institute and vice-chair of the National Committee for Responsive Philanthropy. He is a regular contributor to these pages.

PHOTOCOPY PRESERVATION

DATEBOOK

Coming Events and Deadlines

Coming Events

A symbol (■) marks items that have not appeared in previous issues. Major international, national, and regional conferences are listed first, followed by workshops and seminars divided geographically: international, national, and cross-regional; Northeast; South; Midwest; and West.

INTERNATIONAL, NATIONAL, AND REGIONAL CONFERENCES

AUGUST

8-10: Hunger and poverty. "Sharing Strength in the New Millennium," annual conference of Share Our Strength, at the Renaissance Mayflower Hotel, Washington. Contact: The Balcom Group, 3600 16th Street, N.W., Washington 20010; (202) 234-3880; fax (202) 234-3884; *col_99dc@hotmail.com*

8-11: Blacks. Conference of the National Urban League, at the George R. Brown Convention Center, Houston. Contact: Conference Department, NUL, 120 Wall Street, New York 10005; (212) 558-5385; fax (212) 344-8817; *mmcfarlane@nul.org; http://www.nul.org*

9-10: Direct marketing. "The DMA Non-Profit New York Conference: Building Your Brand Through Relationship Marketing," sponsored by the Direct Marketing Association Non-Profit Council, at the Hilton New York and Towers. Contact: DMA, Registration Department, 1120 Avenue of the Americas, New York 10036-6700; (212) 790-1517; fax (212) 302-7643; *http://www.the-dma.org*

11-14: Prospect research. "Southern Exposure: a Picture of Research in the Next Millennium," annual conference ... mation Society: Closing the Gap," annual conference of HUSITA (Human Service Information Technology Applications), in Budapest. Contact: Conference Tours Ltd., 1055 Budapest, Kossuth tér 6-8, Hungary; (36) (1) 353-0025; fax (36) (1) 302-5516; *confi2@mtesz.central.hu; http://www.husita.org*

SEPTEMBER

14-17: Health-care volunteers. Annual meeting and leadership conference of the American Society of Directors of Volunteer Services, at the Adam's Mark Hotel, Denver. Contact: Nancy Brown, ASDVS, American Hospital Association, One North Franklin, Chicago 60606; (312) 422-3939; *http://www.asdvs.org*

■ **21-24: International.** "1999 World Assembly: Towards a New Civil Society," sponsored by Civicus, in Manila. Contact: Civicus, 919 18th Street, N.W., Third Floor, Washington 20006; (202) 331-8518; fax (202) 331-8774; *info@civicus.org; http://www.civicus.org*

■ **24-25: Educational scholarships.** "Opening Doors to Education," national conference sponsored by Dollars for Scholars/Scholarshop, at the Sheraton/Westin Indianapolis North Hotel. Contact: Dollars for Scholars National Conference, 1505 Riverview Road, P.O. Box 297, St. Peter, Minn. 56082; (800) 248-8080, ext. 487; fax (507) 931-9168; *trainasst@aol.com; http://citizens.scholarship-foundation.org*

■ **26-29: Families and community development.** "Strong Families, Strong Neighborhoods," joint conference of Grantmakers for Children, Youth, and Families and the Neighborhood Funders Group, in Miami Beach. Contact: GCYF, 815 15th Street, N.W., Suite 801, Washington 20005; (202) 393-6714; fax (202) 393-4148.

■ **26-29: Youths.** "Annual National Competitive Youth Enterprise Society Conference," in Midrand, South Africa. Contact: Zini Mchunu, Educa-

... Our Treasures at the Millennium," conference sponsored by the American Association for State and Local History and the Mid-Atlantic Association of Museums, at the Omni Inner Harbor Hotel, Baltimore. Contact: AASLH, 1717 Church Street, Nashville 37203-2991; (615) 320-3203; fax (615) 327-9013; *history@aaslh.org; http://www.aaslh.org*

WORKSHOPS AND SEMINARS —INTERNATIONAL, NATIONAL, AND CROSS-REGIONAL

AUGUST

2: Planned giving. "Planned Giving When That's Not All You Do," course sponsored by Robert F. Sharpe & Company, in New York. Contact: RFS&C, 5050 Poplar Avenue, Memphis 38157-1212; (901) 680-5300, ext. 360 or (800) 238-3253; *seminars@rfsco.com; http://www.rfsco.com*

2-4: Major gifts and planned giving. "Knowing the Essentials of Major-Gift and Planned Giving," seminar sponsored by John Brown Limited, in Cambridge, Mass. Contact: JBL, P.O. Box 296, 46 Grove Street, Peterborough, N.H. 03458-0296; (603) 924-3834; fax (603) 924-7998; *http://www.jblnh.com*

2-5: Major gifts. "Developing Leadership for Major Gifts," Spanish-language course sponsored by the Indiana U. Center on Philanthropy's Fund Raising School, in Mexico City. Contact: IUCP, FRS, 550 West North Street, Suite 301, Indianapolis 46202-3162; (317) 274-7063 or (800) 962-6692; fax (317) 684-8939; *tfrs@iupui.edu; http://www.philanthropy.iupui.edu*

4-31: Boards. "Board Basics," on-line course sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/* ... 1479; *npgi@facstaff.wm.edu; http://www.wm.edu/npgi*

18-20: Children and families. "Working With Young Fathers," workshop sponsored by the National Center for Strategic Nonprofit Planning and Community Leadership, in Boise, Idaho. Contact: Marissa Bundy-Holmes, NPCL, 1133 20th Street, N.W., Suite 210, Washington 20036; (888) 528-6725; fax (202) 822-5699.

19-20: Planned giving. "Building Future Gift Income Through Charitable Estate and Gift Planning: Part II," seminar sponsored by the National Planned Giving Institute at the College of William and Mary, in Breckenridge, Colo. Contact: Lois T. Parker, Director of Administration, NPGI, P.O. Box 8795, Gabrial Galt Building, Second Floor, Williamsburg, Va. 23187-8795; (757) 221-1478 or (800) 249-0179; fax (757) 221-1479; *npgi@facstaff.wm.edu; http://www.wm.edu/npgi*

23-Sept. 10: Health. "Youth Development and Reproductive Health," workshop sponsored by the Centre for Development and Population Activities, in Washington. Contact: Ketty Jaramillo, CEDPA, 1400 16th Street, N.W., Suite 100, Washington 20036; (202) 667-1142; fax (202) 332-4496; *kjaramillo@cedpa.org; http://www.cedpa.org*

26-27: Estate planning. "International Trust and Estate Planning," course sponsored by the American Law Institute–American Bar Association Committee on Continuing Professional Education, in Toronto. Contact: Alexander Hart, Director, Courses of Study, ALI–ABA, 4025 Chestnut Street, Philadelphia 19104-3099; (215) 243-1630 or (800) 253-6397, ext. 1630; fax (215) 243-1664; *http://www.ali-aba.org*

SEPTEMBER

1-28: Boards. "Board Basics," on-line course sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, sustain many of the most impor-tant non-profit organizations and programs of the past four decades. Indeed, they have made a substantial difference. Mr. Drucker, I'm happy to say, is dead wrong.

Pablo Eisenberg is senior fellow at the Georgetown University Public Policy Institute and vice-chair of the National Committee for Responsive Philanthropy. He is a regular contributor to these pages.

Letters to the Editor

Continued from Page 41

General and his colleagues' appreciating the very important rôle they can play in America's future. After all, the freedom to do good is basic to our culture.

SARA E. MELENDEZ
President
Independent Sector
Washington

Missing cartoon: no laughing matter

TO THE EDITOR:

There are many, many reasons why I look forward to diving into my *Chronicle of Philanthropy*—one of which is to add to my collection of "development cartoons." For the first time, I read an issue without the cartoons (Opinion, July 15). They have proven to be a valuable addition to trainings and board presentations. They were missed.

TILMAN ADAIR
The Bethphage Foundation
Omaha

The Chronicle of Philanthropy welcomes letters to the editor. Send them to: Letters to the Editor, *The Chronicle of Philanthropy*, 1255 23rd Street, N.W., Washington, D.C. 20037.

NUL, 120 Wall Street, New York 10005; (212) 558-5385; fax (212) 344-8817; *mmcfarlane@nul.org; http://www.nul.org*

9-10: Direct marketing. "The DMA Non-Profit New York Conference: Building Your Brand Through Relationship Marketing," sponsored by the Direct Marketing Association Non-Profit Council, at the Hilton New York and Towers. Contact: DMA, Registration Department, 1120 Avenue of the Americas, New York 10036-6700; (212) 790-1517; fax (212) 302-7643; *http://www.the-dma.org*

11-14: Prospect research. "Southern Exposure: a Picture of Research in the Next Millennium," annual conference of the Association of Professional Researchers for Advancement, at the Hyatt Regency, Atlanta. Contact: APRA, 414 Plaza Drive, Suite 209, Westmont, Ill. 60559-1265; (630) 655-0177; fax (630) 655-0391; *apra@adminsys.com; http://weber.u.washington.edu/~dlamb/apra/APRA.html*

21-24: Associations. Annual meeting and exposition of the American Society of Association Executives, at the San Diego Convention Center. Contact: ASAE, 1575 I Street, N.W., Washington 20005-1168; (202) 626-2723; fax (202) 371-8825; *http://www.asaenet.org*

27-28: Fund raising. "Taking Fund Raising Seriously: the Impact of Technology on Fund Raising," annual symposium sponsored by the Indiana U. Center on Philanthropy, in Indianapolis. Contact: Jennifer Staashelm, IUCP, 550 West North Street, Suite 301, Indianapolis 46202-3162; (317) 684-8921; fax (317) 684-8900; *jstaashe@iupui.edu; http://www.philanthropy.iupui.edu*

29-Sept. 1: AIDS. "1999 National HIV-Prevention Conference," sponsored by the Centers for Disease Control and the Academy for Educational Development, at the Hyatt Regency Atlanta Hotel. Contact: National Minority AIDS Council, Attention: NHPC, 1931 13th Street, N.W., Washington 20009-4432; (404) 639-1942; *99hivconf@cdc.gov; http://www.cdc.gov/nchstp/hiv_aids/conferences/nhpc99.htm*

29-Sept. 1: Domestic violence. "The Next Millennium Conference: Ending Domestic Violence," sponsored by the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Community Services, at the Hyatt Regency O'Hare, Rosemont, Ill. Contact: Millennium Conference Information Center, c/o Laurel Consulting Group, 1815 North Fort Myer Drive, Suite 300, Arlington, Va. 22209; (800) 281-9519; *http://www.dvmillennium.org*

29-Sept. 1: Human services and technology. "Social Services in the Infor- 56082; (800) 248-8080, ext. 487; fax (507) 931-9168; *trainasst@aol.com; http://citizens.scholarship-foundation.org*

■ **26-29: Families and community development.** "Strong Families, Strong Neighborhoods," joint conference of Grantmakers for Children, Youth, and Families and the Neighborhood Funders Group, in Miami Beach. Contact: GCYF, 815 15th Street, N.W., Suite 801, Washington 20005; (202) 393-6714; fax (202) 393-4148.

■ **26-29: Youths.** "Annual National Competitive Youth Enterprise Society Conference," in Midrand, South Africa. Contact: Zini Mchunu, Education With Enterprise Trust, P.O. Box 150, Harrismith, 9880, South Africa; (27) (0) 58623-0104; fax (27) (0) 58623-0107; *ewet@ewet.org.za; http://www.ewet.org.za/yes/yes.html*

■ **27-28: Disabled.** "Access Solutions for Employment," conference sponsored by the Sensory Access Foundation, at the Hyatt Rickeys, Palo Alto, Cal. Contact: SAF, 1142 West Evelyn Avenue, Sunnyvale, Cal. 94086; (408) 245-7330; TDD (408) 245-1001; *reception@sensoryaccess.com*

■ **27-28: Non-profit ethics.** "Non-Governmental Organizations for Transparency and Against Corruption," conference sponsored by the Europhil Trust, at the R.C. Maagdenhuis Foundation, Amsterdam. Contact: Europhil Trust, P.O. Box 100, 67069 Strasbourg Cedex, France; (33) (388) 561-646; fax (33) (388) 561-210; *hondius@wanadoo.fr*

■ **29-Oct. 1: Children and families.** "Rewriting the Future of Children and Families," conference sponsored by the Alliance for Children and Families, at Disney's Coronado Springs Resort, Orlando, Fla. Contact: Kim Stanton, ACF, 11700 West Lake Park Drive, Milwaukee 53224; (414) 359-1040 or (800) 221-3726; fax (414) 359-1074; *kstanton@alliance1.org*

■ **29-Oct. 1: Children and families.** "Tools That Work: Information Systems to Measure Outcomes and Improve Services to Vulnerable Children, Youths, and Their Families," annual information-technologies conference sponsored by the Child Welfare League of America, in Falmouth, Mass. Contact: CWLA, 440 First Street, N.W., Third Floor, Washington 20001-2085; (202) 638-2952; fax (202) 638-4004; *http://www.cwla.org*

■ **29-Oct. 1: Community foundations.** "Fall Conference for Community Foundations," sponsored by the Council on Foundations, in Denver. Contact: COF, 1828 L Street, N.W., Suite 300, Washington 20036; (202) 466-6512; *infoserv@cof.org; http://www.cof.org*

■ **29-Oct. 2: Museums.** "Caring for

2-5: Major gifts. "Developing Leadership for Major Gifts," Spanish-language course sponsored by the Indiana U. Center on Philanthropy's Fund Raising School, in Mexico City. Contact: IUCP, FRS, 550 West North Street, Suite 301, Indianapolis 46202-3162; (317) 274-7063 or (800) 962-6692; fax (317) 684-8939; *tfrs@iupui.edu; http://www.philanthropy.iupui.edu*

4-31: Boards. "Board Basics," on-line course sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

4-31: Fund raising. "Fund-Raising Fundamentals," on-line course sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

4-31: Grantsmanship. "Grantsmanship/Internet Workshop for Educators" and "Grantsmanship/Internet Workshop for Human-Services Providers," on-line courses sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

4-Sept. 28: Grantsmanship. "Researching Grant Opportunities Through the Internet" and "Grant-Proposal-Writing Basics," on-line courses sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

5-6: Capital campaigns. "Succeeding in Your Capital Campaign," workshop sponsored by Gonser Gerber Tinker Stuhr, at the Drake Hotel, Chicago. Contact: GGTS, 400 East Diehl Road, Suite 380, Naperville, Ill. 60563; (630) 505-1433; fax (630) 505-7710; *info@ggts.com*

5-6: Major gifts and planned giving. "Extending Your Experience of Major-Gift and Planned Giving," seminar sponsored by John Brown Limited, in Cambridge, Mass. Contact: JBL, P.O. Box 296, 46 Grove Street, Peterborough, N.H. 03458-0296; (603) 924-3834; fax (603) 924-7998; *http://www.jblnh.com*

17-18: Planned giving. "Building Future Gift Income Through Charitable Estate and Gift Planning: Part I," seminar sponsored by the National Planned Giving Institute at the College of William and Mary, in Breckenridge, Colo. Contact: Lois T. Parker, Director of Administration, NPGI, P.O. Box 8795, Gabrial Galt Building, Second Floor, Williamsburg, Va. 23187-8795; (757) 221-1478 or (800) 249-0179; fax (757) 221-

Trust and Estate Planning," course sponsored by the American Law Institute–American Bar Association Committee on Continuing Professional Education, in Toronto. Contact: Alexander Hart, Director, Courses of Study, ALI–ABA, 4025 Chestnut Street, Philadelphia 19104-3099; (215) 243-1630 or (800) 253-6397, ext. 1630; fax (215) 243-1664; *http://www.ali-aba.org*

SEPTEMBER

1-28: Boards. "Board Basics," on-line course sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

1-28: Fund raising. "Fund-Raising Fundamentals," on-line course sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

1-28: Grantsmanship. "Grantsmanship/Internet Workshop for Educators" and "Grantsmanship/Internet Workshop for Human-Services Providers," on-line courses sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

6-10: Fund raising. "Principles and Techniques of Fund Raising," Spanish-language course sponsored by the Indiana U. Center on Philanthropy's Fund Raising School, in Mexico City. Contact: IUCP, FRS, 550 West North Street, Suite 301, Indianapolis 46202-3162; (317) 274-7063 or (800) 962-6692; fax (317) 684-8939; *tfrs@iupui.edu; http://www.philanthropy.iupui.edu*

8-12: Social ventures. "Social-Venture Institute," sponsored by the Social Venture Network, in Hollyhock, Cortes Island, British Columbia. Contact: SVN, P.O. Box 29221, San Francisco 94129; (415) 561-6501; fax (415) 561-6435; *svn@wenet.net; http://www.svn.org*

9-10: Major gifts. "Major-Gift Planning I," course sponsored by Robert F. Sharpe & Company, in San Francisco. Contact: RFS&C, 5050 Poplar Avenue, Memphis 38157-1212; (9 680-5300, ext. 360 or (800) 23 *seminars@rfsco.com; http://ww com*

12-15: Corporate grant ma rate-Contributions Man Academy," sponsored b and Nonprofit Strate Coast, Fla. Contact: Coast Parkway, S Coast, Fla. 321 fax (904) 44 *com; http://*

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It's Time for Congress to Repeal the Foundation Tax

By CHRISTOPHER T. CROSS

FACED WITH A HUGE NATIONAL BUDGET SURPLUS, many in Congress are seeking ways to cut taxes while transferring social services from government to the private sector.

Yet one seldom-discussed action could simultaneously reduce taxes and raise nearly a half-billion dollars for some of the nation's neediest citizens and worthiest causes: repealing the foundation tax.

For the privilege of giving away millions of dollars each year to worthy causes, foundations have been charged since 1969 an annual tax—currently around 1 per cent—on their net investment earnings. If Congress were to repeal the tax—then require that foundations add the money they save to the 5 per cent of invested assets that they are required to distribute to charities each year—some $500-million a year or more could be redirected to charities.

MY VIEW

Foundations would still face the same requirements on their giving and annual reporting that they currently face from regulatory bodies.

Most foundations would welcome the chance to expand their giving rather than contribute to the U.S. Treasury's coffers. What's more, the plan not only insures that grantees receive more funds; it also provides a partial answer to the thorny problem of whether, in these times of huge growth in investment assets because of the bullish stock market, foundations should be required to distribute more than the current 5-per-cent minimum each year.

Some people might object to this idea, because the foundation tax was at one time supposed to pay for the regulation of non-profit groups. But eliminating the tax would not leave foundations and charities unregulated by the federal government. Indeed, there is no correlation between what foundations pay in tax and the amount of money that is allocated to the Exempt Organizations Division of the Internal Revenue Service to regulate non-profit groups.

Historically, in fact, the foundation tax has never quite worked as it was intended. The initial tax on foundations was enacted by Congress in 1969 as a form of punishment for what was commonly perceived to be a tax-exempt way for elite activist foundations to finance programs and projects that were not politically popular, such as legal aid for the poor.

In 1974, Congress stipulated that the money raised by the tax be dedicated to provide funds for the newly created Employee Plans and Exempt Organizations Division of the I.R.S. That direct mechanism to provide regulatory funds has never been implemented, however, and the money raised through the foundation tax has instead gone to general tax revenue. Rather than flowing from a specific source, the amount of funds received by the Exempt Organizations Division is dependent on annual Congressional appropriations. In 1998, the budget for the I.R.S. office that regulates non-profit groups and retirement plans was $133-million—far less than the amount paid by foundations in 1997.

Because of chronically low appropriations by Congress over the years—which resulted in staff cutbacks and, some have charged, inadequate regulation—many in the charity world have pushed to have that provision implemented. But Congress in 1998 repealed the never-implemented section of the law, thus abandoning even the pretense that there is a connection of the foundation tax to regulation.

In other words, even if the tax were to be repealed, foundations would still face the same requirements on their giving and annual reporting that they currently face from regulatory bodies. That includes penalties from the Internal Revenue Service, and even potential criminal charges, if foundations engage in shady dealings with donors or others involved in their operation, or if they fail to be prudent in their business practices. In addition, many states require that foundations file reports with the attorney general's office, and grant makers face penalties

LETTERS TO THE EDITOR

Too Many Charities Lack Organizational Savvy and Direction

TO THE EDITOR:

I have been a great fan of Bill Shore and his revolutionary and uplifting insights into the psychology behind our ever-growing non-profit service sector. After reading his June 17 commentary ("Charities' Big Challenge: Surviving for the Long Haul," My View), I can once more say "Bravo!"

I like to think of myself as an up-and-coming leader in the non-profit sector. Unfortunately, in the past seven years or so, I have had the opportunity to w firsthand what I can only label as "mismanagement" in the non-profit world.

The : organizations that were founded on the beliefs of human dignity and giving back to the community cannot or will not empower their own people by implementing simple concepts of organizational leadership and team building. Too many of our national institutions are turning over staff at an alarming rate because they are choosing not to invest in sound principles of leadership and management. I have watched too many fund raisers be put into management positions that they are not qualified nor trained to excel in.

Many people are drawn to the non-profit sector for a distinct desire to give something back. Yet, we cannot expect those professionals to successfully carry out the missions of their organizations without treating them with professional respect and dignity, and acknowledging that as institutions we have a responsibility to grow—not just financially, but organizationally as well.

I am fascinated by the realm of organizational leadership and psychology, and I believe our national institutions need to grasp this opportunity to build themselves up from the inside out. I will continue to hold non-profits to a higher standard of excellence in the management of their people. I hope that Bill Shore will continue to do the same, and I look forward to his future insights.

MOLLY A. SHOR
Director of Individual and Annual Giving
Center for Creative Studies
Detroit

Philanthropy stamp should be reissued

TO THE EDITOR:

The United States Postal Service distinguished itself recently when it issued the philanthropy stamp. Although the Postal Service has been supportive of scores of worthy causes since 1931 when they is-if they do not comply. Those are all reasonable safeguards and should be continued in the absence of a foundation tax.

One key reason Congress should act now is that the number of foundations—and the net worth of their assets—continues to expand rapidly. Today, the nation boasts close to 50,000 foundations, with a total net worth of more than $300-billion—and, consequently, the total received through the foundation tax continues to spiral upward. What's more, many observers believe that the increase in the number and assets of foundations will only skyrocket as the successful parents of baby boomers begin to find ways to pass on their lifetime earnings.

Ironically the burgeoning tax collection from foundations comes at a time when the federal government is doing less and asking the charitable world to do more to provide essential services. In effect, then, we are taxing foundations for the "right" to finance our social safety net, education, the environment, and the arts.

The transfer of money from the tax rolls to the grant rolls that would come with a repeal of the foundation tax could have significant implications for non-profit organizations. For example, the Ford Foundation had a 1997 tax obligation of nearly $20-million. How much more of that would be better spent on family services in the barrios of San Antonio, church-based community development to revitalize Chicago's West Side, or watershed restoration that will aid economic development at Henry's Fork, Idaho?

Similarly, the Rockefeller Foundation had a 1997 tax bill of nearly $10-million. How much more might it spend on capturing through dance, music, and video the unique ethnic drumbeats of Miami; training teachers in Albuquerque, N.M., schools; or finding jobs for residents of poor New York neighborhoods?

As Congress and the President divvy up the budget surplus and work on a new tax bill, let's hope they make the most of opportunity. By repealing the foundation tax, they can permit private foundations to give much more to causes in need, rather than to a federal government flush with cash.

Christopher T. Cross is president of the Council for Basic Education, in Washington.

sued the 2-cent Red Cross stamp, there is no doubt that the "Giving & Sharing" issue proved its merits way beyond what most of us expected.

Not only did non-profits buy them; so did households and foundations and corporations. A postal sales clerk said: "It was like a new Christmas toy—everyone wanted it." Another remarked: "It was a very popular stamp. We couldn't keep enough on hand."

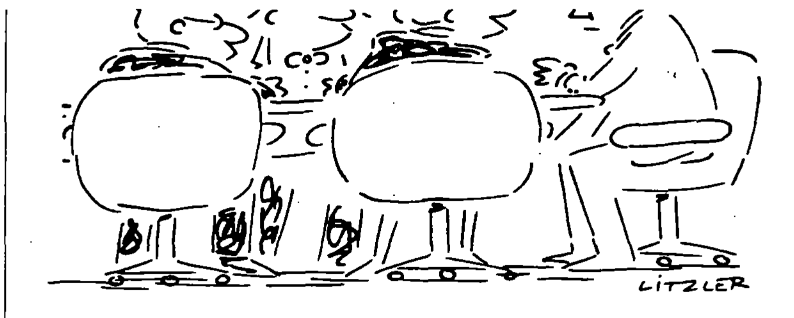
Of course, the first-class rate went up three months after the stamp was issued, but interestingly enough, there were still ...ests for it throughout the ...y.

...iced the U.S. Post- ... recently announced ...s reissuing three ...cent ...—Ha- ...za, and Cinco de ... Here at Independent Sector, we believe that the entire philanthropic world has a tremendous responsibility to persuade our friends in the Postal Service to redo the philanthropy stamp at 33 cents.

The great majority of non-profit causes deserve continuing accolades for their work. But only a very small number will ever be able to qualify for a postage stamp calling attention to their mission. However, the generic philanthropy stamp helps all causes, big and small, glamorous or not so glamorous, local community or national in scope.

Independent Sector urges the entire philanthropic world to make known its appreciation to the Postal Service for its continuing support of social issues. Perhaps that flow of gratitude will ... t in the Postmaster

Continued on Page 42



THE CHRONICLE OF PHILANTHROPY — MARK LITZLER

"Yes, a board member does give time, talent, and treasure, but we can validate parking only for the first two."

PABLO EISENBERG

Drucker on Philanthropy: Without Foundation

Peter F. Drucker, the guru of corporate management, is considered by many to also be a guru of non-profit management. Yet the widely acclaimed nonagenarian has once again demonstrated how out of touch he is with philanthropy.

In an interview in the March-April issue of *Philanthropy*, a magazine published by the Philanthropy Roundtable, Mr. Drucker observed:

"Well, let's be indiscreet. Name a single major foundation that has done a good job for more than five or eight years, without turning into a grant-making machine where grant requests come in and the money flows out. The Ford Foundation had this one accomplishment—the Green Revolution in India—but otherwise, all their spending has had absolutely no results. When is the last time the Carnegie Foundation [sic] made a difference? Not in my lifetime. Rockefeller made a difference—a tremendous difference—in the 1920s and 1930s, but since then what have they done?"

On what planet has Mr. Drucker been living? Were he more earthbound, he might have noted the enormous contributions made by those three major foundations, as well as others, to the arts, the environment, consumerism, community development, civil rights, opportunities for members of minority groups, women's issues, education, health, and housing—not to mention the building of civil societies overseas and economic and community development activities to help the poor around the world.

Those contributions were made over four decades. There is absolutely no evidence that foundations can't go beyond five to eight years before becoming routine and uncreative in their grant making.

Were it not for Mr. Drucker's distinguished career as an analyst of and expert on corporate management, his opinions on the non-profit world could simply be discarded as just plain silly and ignorant. But they can't. They deserve critical attention.

Mr. Drucker's notion of philanthropy appears in large part to reflect—and is as misplaced as—the attitudes toward philanthropy that emanate from the Manhattan Institute, the Capital Research Center, and other conservative think tanks. According to that view, the major foundations performed well as long as they were sponsoring scientific and medical research, building libraries and other university facilities, underwriting established cultural and arts programs, combating diseases, and promoting education. In the 1960s, when they started focusing on new social and economic issues; the problems of poverty, race, and gender; and the need for new organizations and mechanisms to adapt our democratic society to a rapidly changing world, those foundations, according to conservative gospel, lost their way.

But while most conservatives decry the so-called activism of major foundations, they don't say that those philanthropies haven't made a difference. That observation is left to the less ideological and more ingenuous Mr. Drucker.

If only he had actually looked at the foundations' record, talked to some of their staff members, and asked non-profit executives for their opinions, he might have found the following:

The Ford Foundation has had a profound impact on American society during the past 35 years. It has provided crucial support to many, if not most, of the major minority and civil-rights organizations in the country. More than any other foundation, it has been responsible for the creation and growth of the community-development movement and the non-profit financial and other organizations that sustain a large portion of that movement. The Police Foundation, one of its creations, has done much to improve policing throughout the country. Its generous support of community foundations has been one of the reasons behind the rapid growth in the number and size of community foundations nationally. Its creation of the Public Education Fund (now the Public Education Network), its support of the influential magazine *Youth Today*, and its establishment of the National Arts Stabilization Fund have all had impressive results.

The Carnegie Corporation can point to similar high spots in its philanthropy. Its Commission on Public Broadcasting led to the creation of the Corporation for Public Broadcasting. It sponsored Gunnar Myrdal's monumental work *An American Dilemma*, a book that not only shed new light on the nature of race relations in this country but also was instrumental in advancing the arguments that resulted in the historic Supreme Court decision that declared the doctrine of "separate but equal" to be unconstitutional and ended legal segregation in the American school system. With other foundations, Carnegie was responsible for helping to establish and sustain the Children's Defense Fund and a number of other legal-defense organizations. Its promotion of quality early-childhood education, including children's television through *Sesame*

Continued on Page 42

Street and other programs, has left its distinctive mark on the field. And it developed the National Board for Professional Teaching Standards.

As for Rockefeller, we certainly shouldn't forget the major role that that foundation played in the Green Revolution. What's more, Rockefeller, along with Carnegie and Ford, supported anti-apartheid activities and human-rights organizations in South Africa, which Nelson Mandela and others have credited with helping the nation make a peaceful transition into a democratic, black-led, multiracial society. Other major foundations can also trumpet significant success stories that have positively affected our society.

While I and other observers of philanthropy have been—and still are—critical of many of the priorities and grant-making activities of major mainstream foundations, we have to recognize that they have helped to establish, nurture, and sustain many of the most important non-profit organizations and programs of the past four decades. Indeed, they have made a substantial difference. Mr. Drucker, I'm happy to say, is dead wrong.

Pablo Eisenberg is senior fellow at the Georgetown University Public Policy Institute and vice-chair of the National Committee for Responsive Philanthropy. He is a regular contributor to these pages.

Letters to the Editor

Continued from Page 41

General and his colleagues' appreciating the very important rôle they can play in America's future. After all, the freedom to do good is basic to our culture.

SARA E. MELENDEZ
President
Independent Sector
Washington

Missing cartoon: no laughing matter

TO THE EDITOR:

There are many, many reasons why I look forward to diving into my *Chronicle of Philanthropy*—one of which is to add to my collection of "development cartoons." For the first time, I read an issue without the cartoons (Opinion, July 15). They have proven to be a valuable addition to trainings and board presentations. They were missed.

TILMAN ADAIR
The Bethphage Foundation
Omaha

The Chronicle of Philanthropy welcomes letters to the editor. Send them to: Letters to the Editor, *The Chronicle of Philanthropy*, 1255 23rd Street, N.W., Washington, D.C. 20037.

Coming E s

A symbol (■) marks items that have not appeared in previous issues. Major international, national, and regional conferences are listed first, followed by workshops and seminars divided geographically: international, national, and cross-regional; Northeast; South; Midwest; and West.

INTERNATIONAL, NATIONAL, AND REGIONAL CONFERENCES

AUGUST

8-10: Hunger and poverty. "Sharing Strength in the New Millennium," annual conference of Share Our Strength, at the Renaissance Mayflower Hotel, Washington. Contact: The Balcom Group, 3600 16th Street, N.W., Washington 20010; (202) 234-3880; fax (202) 234-3884; *col_99dc@hotmail.com*

8-11: Blacks. Conference of the National Urban League, at the George R. Brown Convention Center, Houston. Contact: Conference Department, NUL, 120 Wall Street, New York 10005; (212) 558-5385; fax (212) 344-8817; *mmcfarlane@nul.org; http://www.nul.org*

9-10: Direct marketing. "The DMA Non-Profit New York Conference: Building Your Brand Through Relationship Marketing," sponsored by the Direct Marketing Association Non-Profit Council, at the Hilton New York and Towers. Contact: DMA, Registration Department, 1120 Avenue of the Americas, New York 10036-6700; (212) 790-1517; fax (212) 302-7643; *http://www.the-dma.org*

11-14: Prospect research. "Southern Exposure: a Picture of Research in the Next Millennium," annual conference of the Association of Professional Researchers for Advancement, at the Hyatt Regency, Atlanta. Contact: APRA, 414 Plaza Drive, Suite 209, Westmont, Ill. 60559-1265; (630) 655-0177; fax (630) 655-0391; *apra@adminsys.com; http://weber.u.washington.edu/~dlamb/apra/APRA.html*

21-24: Associations. Annual meeting and exposition of the American Society of Association Executives, at the San Diego Convention Center. Contact: ASAE, 1575 I Street, N.W., Washington 20005-1168; (202) 626-2723; fax (202) 371-8825; *http://www.asaenet.org*

27-28: Fund raising. "Taking Fund Raising Seriously: the Impact of Technology on Fund Raising," annual symposium sponsored by the Indiana U. Center on Philanthropy, in Indianapolis. Contact: Jennifer Staashelm, IUCP, 550 West North Street, Suite 301, Indianapolis 46202-3162; (317) 684-8921; fax (317) 684-8900; *jstaashe@iupui.edu; http://www.philanthropy.iupui.edu*

29-Sept. 1: AIDS. "1999 National HIV-Prevention Conference," sponsored by the Centers for Disease Control and the Academy for Educational Development, at the Hyatt Regency Atlanta Hotel. Contact: National Minority AIDS Council, Attention: NHPC, 1931 13th Street, N.W., Washington 20009-4432; (404) 639-1942; *99hivconf@cdc.gov; http://www.cdc.gov/nchstp/hiv_aids/conferences/nhpc99.htm*

29-Sept. 1: Domestic violence. "The Next Millennium Conference: Ending Domestic Violence," sponsored by the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Community Services, at the Hyatt Regency O'Hare, Rosemont, Ill. Contact: Millennium Conference Information Center, c/o Laurel Consulting Group, 1815 North Fort Myer Drive, Suite 300, Arlington, Va. 22209; (800) 281-9519; *http://www.dvmillennium.org*

29-Sept. 1: Human services and technology. "Social Services in the Information Society: Closing the Gap," annual conference of HUSITA (Human Service Information Technology Applications), in Budapest. Contact: Conference Tours Ltd., 1055 Budapest, Kossuth tér 6-8, Hungary; (36) (1) 353-0025; fax (36) (1) 302-5516; *confi2@mtesz.central.hu; http://www.husita.org*

SEPTEMBER

14-17: Health-care volunteers. Annual meeting and leadership conference of the American Society of Directors of Volunteer Services, at the Adam's Mark Hotel, Denver. Contact: Nancy Brown, ASDVS, American Hospital Association, One North Franklin, Chicago 60606; (312) 422-3939; *http://www.asdvs.org*

■ **21-24: International.** "1999 World Assembly: Towards a New Civil Society," sponsored by Civicus, in Manila. Contact: Civicus, 919 18th Street, N.W., Third Floor, Washington 20006; (202) 331-8518; fax (202) 331-8774; *info@civicus.org; http://www.civicus.org*

■ **24-25: Educational scholarships.** "Opening Doors to Education," national conference sponsored by Dollars for Scholars/Scholarshop, at the Sheraton/Westin Indianapolis North Hotel. Contact: Dollars for Scholars National Conference, 1505 Riverview Road, P.O. Box 297, St. Peter, Minn. 56082; (800) 248-8080, ext. 487; fax (507) 931-9168; *trainasst@aol.com; http://citizens.scholarship-foundation.org*

■ **26-29: Families and community development.** "Strong Families, Strong Neighborhoods," joint conference of Grantmakers for Children, Youth, and Families and the Neighborhood Funders Group, in Miami Beach. Contact: GCYF, 815 15th Street, N.W., Suite 801, Washington 20005; (202) 393-6714; fax (202) 393-4148.

■ **26-29: Youths.** "Annual National Competitive Youth Enterprise Society Conference," in Midrand, South Africa. Contact: Zini Mchunu, Education With Enterprise Trust, P.O. Box 150, Harrismith, 9880, South Africa; (27) (0) 58623-0104; fax (27) (0) 58623-0107; *ewet@ewet.org.za; http://www.ewet.org.za/yes/yes.html*

■ **27-28: Disabled.** "Access Solutions for Employment," conference sponsored by the Sensory Access Foundation, at the Hyatt Rickeys, Palo Alto, Cal. Contact: SAF, 1142 West Evelyn Avenue, Sunnyvale, Cal. 94086; (408) 245-7330; TDD (408) 245-1001; *reception@sensoryaccess.com*

■ **27-28: Non-profit ethics.** "Non-Governmental Organizations for Transparency and Against Corruption," conference sponsored by the Europhil Trust, at the R.C. Maagdenhuis Foundation, Amsterdam. Contact: Europhil Trust, P.O. Box 100, 67069 Strasbourg Cedex, France; (33) (388) 561-646; fax (33) (388) 561-210; *hondius@wanadoo.fr*

■ **29-Oct. 1: Children and families.** "Rewriting the Future of Children and Families," conference sponsored by the Alliance for Children and Families, at Disney's Coronado Springs Resort, Orlando, Fla. Contact: Kim Stanton, ACF, 11700 West Lake Park Drive, Milwaukee 53224; (414) 359-1040 or (800) 221-3726; fax (414) 359-1074; *kstanton@alliance1.org*

■ **29-Oct. 1: Children and families.** "Tools That Work: Information Systems to Measure Outcomes and Improve Services to Vulnerable Children, Youths, and Their Families," annual information-technologies conference sponsored by the Child Welfare League of America, in Falmouth, Mass. Contact: CWLA, 440 First Street, N.W., Third Floor, Washington 20001-2085; (202) 638-2952; fax (202) 638-4004; *http://www.cwla.org*

■ **29-Oct. 1: Community foundations.** "Fall Conference for Community Foundations," sponsored by the Council on Foundations, in Denver. Contact: COF, 1828 L Street, N.W., Suite 300, Washington 20036; (202) 466-6512; *infoserv@cof.org; http://www.cof.org*

■ **29-Oct. 2: Museums.** "Caring for Our Treasures at the Millennium," conference sponsored by the American Association for State and Local History and the Mid-Atlantic Association of [illegible]ns, at the Omni Inner Harbor Hotel, Baltimore. Contact: AASLH, 1717 Church Street, Nashville 37203-2991; (615) 320-3203; fax (615) 327-9013; *history@aaslh.org; http://www.aaslh.org*

WORKSHOPS AND SEMINARS —INTERNATIONAL, NATIONAL, AND CROSS-REGIONAL

AUGUST

2: Planned giving. "Planned Giving When That's Not All You Do," course sponsored by Robert F. Sharpe & Company, in New York. Contact: RFS&C, 5050 Poplar Avenue, Memphis 38157-1212; (901) 680-5300, ext. 360 or (800) 238-3253; *seminars@rfsco.com; http://www.rfsco.com*

2-4: Major gifts and planned giving. "Knowing the Essentials of Major-Gift and Planned Giving," seminar sponsored by John Brown Limited, in Cambridge, Mass. Contact: JBL, P.O. Box 296, 46 Grove Street, Peterborough, N.H. 03458-0296; (603) 924-3834; fax (603) 924-7998; *http://www.jblnh.com*

2-5: Major gifts. "Developing Leadership for Major Gifts," Spanish-language course sponsored by the Indiana U. Center on Philanthropy's Fund Raising School, in Mexico City. Contact: IUCP, FRS, 550 West North Street, Suite 301, Indianapolis 46202-3162; (317) 274-7063 or (800) 962-6692; fax (317) 684-8939; *tfrs@iupui.edu; http://www.philanthropy.iupui.edu*

4-31: Boards. "Board Basics," on-line course sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

4-31: Fund raising. "Fund-Raising Fundamentals," on-line course sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

4-31: Grantsmanship. "Grantsmanship/Internet Workshop for Educators" and "Grantsmanship/Internet Workshop for Human-Services Providers," on-line courses sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

4-Sept. 28: Grantsmanship. "Researching Grant Opportunities Through the Internet" and "Grant-Proposal–Writing Basics," on-line courses sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

5-6: Capital campaigns. "Succeeding in Your Capital Campaign," workshop sponsored by Gonser Gerber Tinker Stuhr, at the Drake Hotel, Chicago. Contact: GGTS, 400 East Diehl Road, Suite 380, Naperville, Ill. 60563; (630) 505-1433; fax (630) 505-7710; *info@ggts.com*

5-6: Major gifts and planned giving. "Extending Your Experience of Major-Gift and Planned Giving," seminar sponsored by John Brown Limited, in Cambridge, Mass. Contact: JBL, P.O. Box 296, 46 Grove Street, Peterborough, N.H. 03458-0296; (603) 924-3834; fax (603) 924-7998; *http://www.jblnh.com*

17-18: Planned giving. "Building Future Gift Income Through Charitable Estate and Gift Planning: Part I," seminar sponsored by the National Planned Giving Institute at the College of William and Mary, in Breckenridge, Colo. Contact: Lois T. Parker, Director of Administration, NPGI, P.O. Box 8795, Gabrial Galt Building, Second Floor, Williamsburg, Va. 23187-8795; (757) 221-1478 or (800) 249-0179; fax (757) 221-1479; *npgi@facstaff.wm.edu; http://www.wm.edu/npgi*

18-20: Children and families. "Working With Young Fathers," workshop sponsored by the National Center for Strategic Nonprofit Planning and Community Leadership, in Boise, Idaho. Contact: Marissa Bundy-Holmes, NPCL, 1133 20th Street, N.W., Suite 210, Washington 20036; (888) 528-6725; fax (202) 822-5699.

19-20: Planned giving. "Building Future Gift Income Through Charitable Estate and Gift Planning: Part II," seminar sponsored by the National Planned Giving Institute at the College of William and Mary, in Breckenridge, Colo. Contact: Lois T. Parker, Director of Administration, NPGI, P.O. Box 8795, Gabrial Galt Building, Second Floor, Williamsburg, Va. 23187-8795; (757) 221-1478 or (800) 249-0179; fax (757) 221-1479; *npgi@facstaff.wm.edu; http://www.wm.edu/npgi*

23-Sept. 10: Health. "Youth Development and Reproductive Health," workshop sponsored by the Centre for Development and Population Activities, in Washington. Contact: Ketty Jaramillo, CEDPA, 1400 16th Street, N.W., Suite 100, Washington 20036; (202) 667-1142; fax (202) 332-4496; *kjaramillo@cedpa.org; http://www.cedpa.org*

26-27: Estate planning. "International Trust and Estate Planning," course sponsored by the American Law Institute–American Bar Association Committee on Continuing Professional Education, in Toronto. Contact: Alexander Hart, Director, Courses of Study, ALI–ABA, 4025 Chestnut Street, Philadelphia 19104-3099; (215) 243-1630 or (800) 253-6397, ext. 1630; fax (215) 243-1664; *http://www.ali-aba.org*

SEPTEMBER

1-28: Boards. "Board Basics," on-line course sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

1-28: Fund raising. "Fund-Raising Fundamentals," on-line course sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

1-28: Grantsmanship. "Grantsmanship/Internet Workshop for Educators" and "Grantsmanship/Internet Workshop for Human-Services Providers," on-line courses sponsored by Educational Funding Strategies. Contact: Marilyn L. Gross, EFS, 79 Somerset Drive, Suffern, N.Y. 10901; (914) 368-2950; *mlgross@aol.com; http://www.icu.com/efs/home.htm*

6-10: Fund raising. "Principles and Techniques of Fund Raising," Spanish-language course sponsored by the Indiana U. Center on Philanthropy's Fund Raising School, in Mexico City. Contact: IUCP, FRS, 550 West North Street, Suite 301, Indianapolis 46202-3162; (317) 274-7063 or (800) 962-6692; fax (317) 684-8939; *tfrs@iupui.edu; http://www.philanthropy.iupui.edu*

8-12: Social ventures. "Social-Venture Institute," sponsored by the Social Venture Network, in Hollyhock, Cortes Island, British Columbia. Contact: SVN, P.O. Box 29221, San Francisco 94129; (415) 561-6501; fax (415) 561-6435; *svn@wenet.net; http://www.svn.org*

9-10: Major gifts. "Major-Gift Planning I," course sponsored by Robert F. Sharpe & Company, in San Francis[illegible]co. Contact: RFS&C, 5050 Poplar Avenue, Memphis 38157-1212; (9[illegible] 680-5300, ext. 360 or (800) 238[illegible] *seminars@rfsco.com; http://ww[illegible] com*

12-15: Corporate grant ma[illegible] [illegible]rate-Contributions Man[illegible] Academy," sponsored [illegible] and Nonprofit Strate[illegible] Coast, Fla. Contact[illegible] Coast Parkway, S[illegible] Coast, Fla. 321[illegible] fax (904) 44[illegible] com; http://[illegible]