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Commission on Private Philanthropy and Public Needs

Records, 1964-1980

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Commission on Private Philanthropy and Public Needs Records, 1964-1980
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ABSTRACT

The Commission on Private Philanthropy and Public Needs was founded in November 1973 through the efforts of John D. Rockefeller, III, House Ways and Means Chairman Wilbur D. Mills, Secretary of the Treasury George P. Shultz, and Under Secretary William E. Simon. The Commission was formed to study the role of philanthropic giving in the United States and to make recommendations regarding ways to strengthen and increase the effectiveness of the voluntary sector. Composed of religious and labor leaders, former cabinet members, executives of foundations and corporations, federal judges, and representatives of several minority groups, the Commission sought to reach its goal through research and debate. The findings and recommendations of the Commission were published in a final report entitled, *Giving in America: Toward a Stronger Voluntary Sector*.

This collection contains board and advisory records including meeting minutes and correspondence, committee recommendations, and research materials that include surveys, conferences, reports, foundation annual reports, and Senate Finance Hearings.

ACCESS

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ACQUISITION

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HISTORICAL NOTE

The Commission on Private Philanthropy and Public Needs was formed in 1973 to study philanthropy, the role of the private sector in American society, and then to recommend measures to increase voluntary giving. Organized as a privately supported citizen's board, the Commission came into being through the efforts of John D. Rockefeller III, Wilbur D. Mills, George P. Shultz, and William E. Simon. The selection of participants on the Commission reflected a desire for diversity of experience and opinions and included heads of religious and labor groups, former cabinet secretaries, corporate and foundation leaders, federal judges, and members from minority groups.

Members of the Commission:

1. John H. Filer, Chairman of Aetna Life and Casualty and Director of the Hartford Institute of Criminal and Social Justice.
2. Leonard L. Silverstein, Silverstein and Mullens and Director of the National Symphony Orchestra Association.
3. William H. Bowen, President of Commercial National Bank and Director of the Arkansas Association of Private Colleges.
4. Lester Crown, President of Material Service Corporation and Trustee of Northwestern University.
5. C. Douglass Dillon, Chairman of U.S. and Foreign Securities Corporation and President of Metropolitan Museum of Art.
6. Edwin D. Etherington, Former President of Wesleyan University and Trustee of Alfred P. Sloan Foundation.
7. Bayard Ewing, Tillinghast, Collins and Graham and Vice Chairman of United Way of America.
8. Frances Tarlton Farenthold, Past Chairperson of National Women's Political Caucus.
9. Max M. Fisher, Chairman of United Brands Company and Honorary Chairman of United Foundations.
10. Reverend Raymond J. Gallagher, Bishop of Lafayette-in-Indiana.
11. Earl G. Graves, Publisher of Black Enterprise and Commissioner of Boy Scouts of America.
12. Paul R. Haas, President and Chairman of Corpus Christi Oil and Gas Company and Trustee of Paul and Mary Haas Foundation.
13. Walter A. Haas, Jr., Chairman of Levi Strauss and Company and Trustee of the Ford Foundation.
14. Philip M. Klutznick, Klutznick Investments and Chairman of Research and Policy Committee and Trustee of Committee for Economic Development.
15. Ralph Lazarus, Chairman of Federated Department Stores, Inc. and Former National Chairman of United Way of America.
16. Herbert E. Longenecker, President Emeritus of Tulane University and Director of United Student Aid Funds.
17. Elizabeth J. McCormack, Special Assistant to the President of Rockefeller Brothers Fund, Inc.

18. Walter J. McNerney, President of Blue Cross Association.
19. William H. Morton, Trustee of Dartmouth College.
20. John M. Musser, President and Director of General Service Foundation.
21. Jon O. Newman, Judge, U.S. District Court and Chairman of Hartford Institute of Criminal and Social Justice.
22. Graciela Olivarez, State Planning Officer and Director of Council on Foundations, Inc.
23. Alan Pifer, President of Carnegie Corporation of New York.
24. George Romney, Chairman of the National Center for Voluntary Action.
25. William Matson Roth, Regent of University of California and Chairman of San Francisco Museum of Art.
26. Althea T. L. Simmons, Director for Education Programs of the NAACP Special Contribution Fund.
27. Reverend Leon H. Sullivan, Pastor of Zion Baptist Church.
28. David B. Truman, President of Mount Holyoke College.

The Commission sought to gain knowledge about philanthropy and the motivations for giving in a variety of ways. An advisory panel of more than 100 specialists in the disciplines of economics, sociology, and law, together with advocates from the nonprofit sector, directed the Commission's research focus. In the span of two years, the Commission directed more than 86 research projects concerning philanthropy and the role of the private nonprofit sector in the United States. These studies were crucial to the discussion and debate which took place during the Commission meetings that would later lead to the formation of policy recommendations. Conducted in specific areas such as arts and culture, health, education, taxation and regulation, foreign practices, and foundations in general, the studies provided the background information necessary to make sound decisions about the role of philanthropy in both the public and private sectors. The Commission dealt with the difficult political, social, and economic issues confronting the sector during the early 1970s, particularly its fiscal problems and the growing political opposition to charitable tax deductions. Another method the Commission chose to gain knowledge about philanthropic practices of the public was by conducting surveys. The Survey Research Center at the University of Michigan was commissioned to conduct a national survey of household giving and Martin Feldstein was chosen to conduct an econometric study of the price of giving. These surveys were conducted with the hypothesis that taxes and incentives created using tax deductions had a direct impact on how much people chose to give.

Meetings of the Commission, held in varied locations nationwide, were characterized by openness to diverse viewpoints from all segments of the nonprofit sector. At the meetings, consultants in specific areas of expertise such as foundations or taxation were asked to speak and recommend ways to strengthen philanthropy in their specific area. Often, more than one point of view was represented. Debates expressing differing points of view helped Commission members understand both sides of arguments and decide the best solution. Major differences in viewpoints are expressed in an appendix to the final report. After two years of holding meeting sessions and conducting research projects, the Commission issued its findings in its final report, *Giving in America: Toward a Stronger Voluntary Sector*, and closed its work in 1975. The

Commission focused public attention on the sector and spurred academic inquiry into the field of philanthropy, charting the course of research for the following two decades. Its work was the first major investigation of the third sector and the most comprehensive examination of philanthropy to date. From its recommendations, the Independent Sector coalition was formed and emerged as one of the nation's most powerful advocates of nonprofit organizations.

The findings of the Commission were:

1. The voluntary sector is a large and vital part of American society, more important today than ever. But the sector is undergoing economic strains that predate and are generally more severe than the troubles of the economy as a whole.
2. Giving in America involves an immense amount of time and money, is the fundamental underpinning of the voluntary sector, encompasses a wide diversity of relationships between donor, donations and donee, and is not keeping pace.
3. Decreasing levels of private giving, increasing costs of nonprofit activity and broadening expectations for health, education and welfare services as basic entitlements of citizenship have led to the government's becoming a principal provider of programs and revenues in many areas once dominated by private philanthropy. And government's growing role in these areas poses fundamental questions about the autonomy and basic functioning of private nonprofit organizations and institutions.
4. Our society has long encouraged "charitable" nonprofit activity by excluding it from certain tax obligations. But the principal tax encouragement of giving to nonprofit organizations - the charitable deduction in personal include taxes - has been both challenged from some quarters in recent years on grounds of equity and eroded by expansion of the standard deduction.

The Commission offered several recommendations to the public, foundations, and the government. It recommended:

1. That all taxpayers who take the standard deduction should also be permitted to deduct charitable contributions as an additional, itemized deduction.
2. That families with incomes below \$15,000 a year be allowed to deduct twice the amount of their giving, and those with incomes between \$15,000 and \$30,000 be allowed to deduct 150 per cent of what they contribute.
3. That corporations set as a minimum goal, to be reached no later than 1980, the giving to charitable purposes of 2 per cent of pretax net income, and that further studies of means to stimulate corporate giving be pursued.
4. That all larger tax-exempt charitable organizations except churches and church affiliates be required to prepare and make readily available detailed annual reports on their finances, programs and priorities.
5. That larger grant-making organizations be required to hold annual public meetings to discuss their programs, priorities and contributions.
6. That legal responsibility for proper expenditure of foundation grants, now imposed on both foundations and recipients, be eliminated and the recipient organization be made primarily responsible for their own expenditures.
7. That tax-exempt organizations, particularly funding organizations, recognize an obligation to

be responsive to changing viewpoints and emerging needs and that they take steps such as broadening their boards and staffs to insure that they are responsive.

8. That all tax-exempt organizations be required to maintain “arms-length” business relationships with profit-making organizations or activities in which any principal of the exempt organization has a financial interest.

9. That a system of federal regulation be established for interstate charitable solicitations and that intrastate solicitations be more effectively regulated by state governments.

10. That nonprofit organizations, other than private foundations, be allowed the same freedom to attempt to influence legislation as are business corporations and trade associations, that toward this end Congress remove the current limitation on such activity by charitable groups eligible to receive tax-deductible gifts.

11. That a permanent national commission on the nonprofit sector be established by Congress.

After the publication of the final report, the Commission had completed its task. The Commission officially disbanded after the report’s publication in 1975. Many members, however, desired a continuation of the discussions and the group became an advisory group (the Advisory Committee on Private Philanthropy and Public Needs) to the Treasury Department. By this time, John Filer had stepped out of his position as committee chairman and was succeeded by Walter McNerney. This group’s objective was the realization of the Commission’s recommendation to create a permanent national commission. Before any determinations could be made, other groups formed - all with the purpose of becoming *the* national commission. The biggest such group, called the Donee Group, was beginning to formalize itself into the National Committee on Responsive Philanthropy. The election of Jimmy Carter to the presidency, however, ended the hope for a national commission because of his commitment to reduce the number of national commissions.

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SCOPE AND CONTENT NOTE

The records in this collection are divided into three series that document the Commission's activities. These are Administration Files, Final Report Records, and Research Files.

Administration Files, 1973-1980, contain the correspondence, financial statements, meeting minutes, and the work plans for the Commission. The correspondence files contain correspondence between board members and the leaders of the Commission. Located in the financial records is a list of the contributors to the Commission, monthly financial statements, and the correspondence and paperwork involved in making the Commission tax-exempt. An Advisory Group was formed before the Commission was incorporated and after its report was published. These records contain the meeting minutes of both advisory groups, of the Board of Trustees, and of smaller committees such as the Research Committee and the Follow-up Committee. The final section in the administration files is the work plan of the Commission. These include the purposes, outlines of the work, a syllabus explaining how the work would be done, and news articles describing the Commission. Items in this section offer answers the questions of who worked on the Commission, how the work was to be accomplished, and why this work was important.

Final Report Records, 1974-1976, contain correspondence related to the final report, abstracts of the research papers written in conjunction with the final report, and papers written by the staff of the Commission describing the recommendations made in the final report.

Research Files, 1964-1977, contain the reports, papers, news articles, and published material the Commission collected while doing its research on foundations. Research conducted by the Commission focused on six major areas: Commission Recommendations, Government Funding of Voluntary Organizations, History, Trends and Current Magnitudes, Philanthropic Fields of Interest, Special Behavioral Studies, and Taxes and Regulation.

The Commission Recommendations subject files contain reports and research that include information about other government-funded associations. Most of these reports deal with the establishment of a permanent national commission to direct relations between the government and foundations. The Commission collected information on other national organizations such as the American National Red Cross to observe the role played by the government in those organizations and to help determine the government's role in a future national commission for philanthropy.

The Government Funding of Voluntary Organizations files contains reports sponsored by the Commission about the federal, state, and local government's role in the funding of foundations and voluntary organizations.

In the subject file, History, Trends, and Current Magnitudes, the Commission collected a few histories of foundations and the nonprofit sector, but it also commissioned major survey projects like the Interfaith Research Project and the Survey Research Center Project. These surveys told the Commission exactly what people were doing for charity and how they felt about the current government tax laws during this period. Before the Commission could suggest any changes to the tax system, the members had to gain an understanding of how people might react. The Interfaith Research Committee's survey looked at charitable giving in four major religious groups: Catholic, Protestant, Mormon, and Jewish and the Survey Research Center observed domestic trends in giving by sending questionnaires into homes asking people about their giving habits and the tax breaks they received for them.

The Philanthropic Fields of Interest subject files are broken down into further categories that indicate specific areas of concern for the Commission. In the area of Arts and Culture, the Commission looked at annual reports and newsletters from the National Endowment for the Arts and Humanities, and commissioned reports on the subject of the arts in American society. Public Affairs and International Activity files contain reports and conference materials that deal with American foundation activities within the United States and within other countries. Social Action was an important focus because it looked at foundation responses to social concerns of various minority groups. Included in this research are two major report projects on social services and social responsibility. Voluntarism and Community Action records contain materials from major voluntary organizations like the United Way and the Center for a Voluntary Society. Using annual reports, publications, and Commission-sponsored reports, the Commission looked at the role Voluntarism played in society. Other areas of significance to the Commission were Education, Health, Science, Welfare and the Environment. Research collected in these areas consists of commissioned reports, conference material on higher education, and published materials.

The Special Behavioral Studies records contain reports on income taxes and the results of an income tax survey conducted by Martin Feldstein for the Commission. Feldstein, with the assistance of the Internal Revenue Service (IRS) looked at charitable deductions and the effects of charitable giving on income tax returns. Old tax returns were collected to observe the giving patterns of households of varying income levels and to see if changes in charitable deductions effected the amount people gave. This research was confidential and that assurance was made because of the cooperation of the IRS in the study and these records contain only the results in table form and the final report written by Martin Feldstein.

The final area of research for the Commission was Taxes and Regulation. This area is also divided into smaller groups containing reports, annual reports, law journals, and Senate Finance Hearings. This area is divided into Corporate Giving, which deals with philanthropy and the

business world using reports requested by the Commission. Estate Tax Incentives contain reports about taxes on testamentary transfers. Research was conducted under the heading Foreign Practices about the way other countries, specifically Japan, handled charity and taxes. This material includes reports, journals from Japan, a transcript of a meeting of the British House of Commons, and records from a seminar. Research conducted on Foundations includes annual reports, Commission-sponsored reports, pamphlets, a list of tax-exempt foundations, and minutes from the Senate's Committee on Finance Hearings. Income Tax Incentives include reports about income tax deductions as an incentive for charitable giving. The final category is Oversight and Regulation. These records include law journals and reports about the types of things the government does to regulate charity and the nonprofit sector through the passage of laws.

SERIES LIST

CONTENTS	BOX	FOLDER
Administration Files, 1973-1980		
Correspondence, 1974-1980	1	1
Finances		
Financial Statements, 1974-1975	1	2
Tax-Exemption of the Commission, 1974-1977	1	3
Meetings		
Advisory Committee, 1973, 1975, 1977	1	4-7
Board of Trustees, 1974-1975	1	8-15
Commission Briefing, May 1, 1975	1	16
Follow-up Committee, May 18, 1976	1	17
Minutes, n.d.	1	18
Research Committee, 1974	1	19
Treasury Department, August 13, 1976	1	20
Work Plans		
General Overview of Commission Work and Members, March 13, 1974	1	21
Mandate, May 14, 1975	1	22
News Articles, May 1975	1	23
Purpose for the Commission, n.d.	1	24
Syllabus, October 1-8, 1973	1	25
Final Report, 1974-1976		
Abstracts of Research Papers, 1975	1	26
Analysis and Explanation of Commission Decisions, n.d.	1	27
Commentary on Commission Recommendations by Staff, n.d.	1	28
Correspondence, 1975-1976	1	29
The Filer Commission: A Critical Perspective, January 1975	1	30
Working Staff Papers for the Report Committee, 1974-1975	1	31
Research Files, 1964-1977		
Commission Recommendations		
A Permanent Commission, 1975	1	32
Advisory Commission on Intergovernmental Relations, 1975	1	33
American National Red Cross, 1974	1	34
Howard University, 1969-1973	1	35
National Geographic Society, n.d.	1	36
Smithsonian Institution, 1975	1	37
Committee on Voluntary Health Agency Executives, March 17, 1976	1	38
Comparison of Filer Commission and Donee Group Recommendations, n.d.	1	39

CONTENTS	BOX	FOLDER
Research Files, 1964-1977 (cont.)		
Government Funding of Voluntary Organizations		
Federal Assistance to State and Local Governments, 1975	1	40
The Public Funding Agency, 1975	1	41
History, Trends, and Current Magnitudes		
Analysis of Selected Expenditures by the Federal Government, 1973	1	42
Charitable Giving, Property Taxes and Itemization on Federal Tax Returns, 1974	1	43
Giving with a Purpose, 1974	1	44
Interfaith Research Committee Report, 1974	1	45-46
Interfaith Research Committee Research, 1973-1975	1	47
Interview with John D. Rockefeller, III, 1974	2	1
Legislative History of Deductions for Charitable Contributions, 1974	2	2
North American Interchurch Study, 1971	2	3
Note on the Estimation of Personal Giving, October 2, 1975	2	4
Philanthropy and the Federal Tax System, 1973	2	5
Private Energies and Public Purposes Revitalizing the Non-Profit Sector, 1973	2	6
Private Philanthropy and Public Needs Historical Perspective, n.d.	2	7
Proposal for a Radical Alternative to the Charitable Deduction, 1973	2	8
The Scope of the Private Voluntary Sector, 1975	2	9
Special Treatment of Tax-Exempt Nonprofit Organizations, 1974	2	10
Survey Research Center		
Analysis of Results for Commission Meeting, February 5-6, 1975	2	11
<i>Economic Outlook, U.S.A.</i> , 1974-1975	2	12
Proposals for Survey, 1974	2	13
Questionnaires, 1974	2	14
Report, 1975	2	15-16
Taxes, Poverty, and Equality, n.d.	2	17
Who Shall be Fed? Who Shall Starve?, 1975	2	18
Philanthropic Fields of Interest		
Arts and Culture		
The Arts, Beyond the Culture Boom, 1972	2	19
National Endowment for the Arts		

CONTENTS	BOX	FOLDER
Research Files, 1964-1977 (cont.)		
Arts and Culture (cont.)		
Annual Reports, 1971-1973, 1976	2	20
<i>Museums USA</i> , 1972	2	21
National Endowment for the Arts and Humanities, 1974-1975	2	22
National Endowment for the Humanities Annual Reports, 1974-1975	2	23
Newsletters and Announcements, 1974-1975	2	24
Reports on the Arts, n.d.	2	25
Uncle Sam, the Angel, March 24, 1974	2	26
Education		
Fund-raising and Financing, 1974-1975	2	27
Higher Education, 1971-1972	2	28
Voluntarism, Tax Reform, and Higher Education Conference, November 1973	2	29
Environment		
Energy Taxes and Subsidies, 1974	2	30
Philanthropy and the Environment, 1973	2	31
Health		
The Gallup Study of Voluntary Health and Medical Organizations, 1974	2	32
Health-Related Philanthropic Activity, December 5, 1973	2	33
The Importance of Keeping the Philanthropic Dollars Flowing, 1975	2	34
Public Affairs and International Activity		
Articles on International Affairs, 1964-1965	2	35
International Symposium on Philanthropy, January 1975	2	36
Voluntary Foreign Aid Programs, 1973	2	37
Science		
National Academy of Science, 1970-1971, 1974-1975	3	1
Social Action		
Association of Voluntary Action Scholars, 1971-1973	3	2
Black Fund-raising Study, 1971	3	3
Black Fund-raising in the U.S., 1971	3	4-5
Foundation Responsiveness to the Concerns of Minority Groups, 1975	3	6-7

CONTENTS	BOX	FOLDER
Research Files, 1964-1977 (cont.)		
Social Action (cont.)		
Jewish Concerns, 1974	3	8
Social Responsibility Report, 1974	3	9
Social Services After Eden, or, Who Promised Us a Rose Garden, November 1974	3	10
Vera's Cousin: Same Kind of Impact, But a Different Personality, 1973	3	11
Voluntarism and Community Action		
The Anatomy of Giving in Five American Cities, 1975	3	12
Center for a Voluntary Society		
Booklets, 1975	3	13
Papers, 1972-1975	3	14
Report, n.d.	3	15
Coalition for the Public Good thru Voluntary Initiative, 1974	3	16
Fund-Raising: A Crucial Role for Board Members, 1974	3	17
National Center for Voluntary Action Report, 1975	3	18
A Report on Fund-Raising, n.d.	3	19
United Way		
Booklets, 1972-1973	3	20
Reports, 1974	3	21
The Voluntary Society, n.d.	3	22
Welfare		
Another Approach to Welfare: Putting the Recipients and the Money to Work, 1975	3	23
Special Behavioral Studies		
Income Tax		
Evaluation of Econometric Research on the Income Tax and Charitable Giving, 1975	3	24
Income Tax Erosion by Income Classes, 1972	3	25
Income Tax Surveys		
Notes and Correspondence, 1974-1975	3	26
Papers, 1975-1976	3	27
Report, 1974-1975	3	28
On the Theory of Tax Reform, April 1975	3	29

CONTENTS	BOX	FOLDER
Research Files, 1964-1977 (cont.)		
Taxes and Regulation		
Corporate Giving		
Corporate Charitable Contributions, 1975	3	30
Corporate Charitable Contributions and Corporate Social Responsibility, n.d.	3	31
Philanthropy and the Business Corporation, 1972	3	32
Programing for Corporate Community Support, 1974-1975	3	33
Estate Tax Incentives		
Dimensions of Charitable Giving Reported on Federal Estate, Gift, and Fiduciary Tax Returns, 1975	4	1
Propriety of the Deduction from the Gross Estate for Bequests or Other Testamentary Transfers to Charity, n.d.	4	2
Foreign Practices		
Charity Commissioners and Their Accountability, House of Commons, 1974-1975	4	3
The Japan Interpreter, 1974-1975	4	4
Japan Journals, 1973-1974	4	5
Japan Seminar, May 1975	4	6
The Legal Response to the Illicit Movement of Cultural Property, n.d.	4	7
Foundations		
Andrew W. Mellon Foundation, 1973, 1976	4	8
Articles on Foundations, n.d.	4	9
Borden, Inc., 1974	4	10
Bush Foundation, 1974, 1976	4	11
Carnegie Corporation, 1972, 1974, 1976	4	12
The Charitable Foundation: Its Governance, 1974	4	13
Cleveland Foundation, 1974, 1976	4	14
Committee on Finance Hearings, 1973-1974	4	15-17
Council for Financial Aid to Education, 1972, 1974	4	18
Council on Foundations, 1974	4	19-20
Danforth Foundation, 1973-1974	4	21
DJB Foundation, 1971-1975	4	22

CONTENTS	BOX	FOLDER
Research Files, 1964-1977 (cont.)		
Foundations (cont.)		
Foundations and the Federal Government: A Look at Spending Patterns, 1975	4	23
Foundations and Public Controversy: An Affirmative View, n.d.	4	24
Funding Source Clearinghouse, 1973	4	25
George Gund Foundation, 1976	4	26
Giving USA, 1975	4	27
Henry Luce Foundation, Inc., 1974-1975	4	28
Hillman Foundation, Inc., 1976	4	29
The Impact of the Private Foundation Provisions of the Tax Reform Act of 1969: Early Empirical Measurements, August 1973	4	30
JM Foundation, 1976	4	31
John and Mary Markle Foundation, 1973-1976	4	32
Kellogg Foundation Effects of Section 4942 of the Tax Reform Act of 1969 on the Kellogg Foundation Trust, n.d.	4	33
Expenditures, August 31, 1974	4	34
Report, August 31, 1974	4	35
Lilly Endowment, Inc., 1976	4	36
List of Tax-Exempt Foundations, 1962	4	37
Northwest Area Foundation, 1977	5	1
Pamphlets, 1974-1975	5	2
People of Arthur Andersen, 1977	5	3
Philanthropy Monthly, 1974, 1976	5	4
Reasonable Investment Expectations and the Payout of Private Foundations, 1975	5	5
Richard King Mellon Foundation, 1976	5	6
Robert Wood Johnson Foundation, 1972-1974	5	7
Rockefeller Brothers Fund, 1971	5	8
Rockefeller Foundation, Trustee Program Review Committee Final Report, 1973	5	9
San Francisco Foundation, 1973	5	10
Spencer Foundation, 1975, 1977	5	11
Income Tax Incentives		
Charitable Contribution Under the Federal Individual Income Tax: Alternative Policy Options, 1975	5	12

CONTENTS**Research Files, 1964-1977 (cont.)**

	BOX	FOLDER
Income Tax Incentives (cont.)		
The Distribution of Tax Incentives, 1975	5	13
The Effects of Tax Deductibility on the Level of Charitable contribution and Variations on the Theme, 1973	5	14
Income Taxation as Incentive or Deterrent to Charitable Contributions, 1975	5	15
Personal Deductions in an Ideal Income Tax, 1972	5	16
Oversight and Regulation		
An Analysis of the Federal Tax Distinctions Between Public and Private Charitable Organizations, 1975	5	17
Duke Law Journal, 1967	5	18
Federal-State-Local Finances: Significant Features of Fiscal Federalism, 1974	5	19
The Fund-Raising Percent as the Quantitative Standard, March 1975	5	20
Harvard Law Review, April 1974	5	21
Judicial Remedies and Related Topics, 1975	5	22
Objectives and Approaches to Tax Reform, June 23, 1975	5	23
Participation in the Development of Legislative Policy, 1975	5	24
Reforming the Federal Tax Structure, 1973	5	25
The Tax-Legislative Process and the Application Process, 1974	5	26
Thirty-First Annual Institute on Federal Taxation, 1973	5	27