



Council on Foundations, Inc. records

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Summary Information

Repository:	Rockefeller Archive Center
Creator:	Council on Foundations
Creator:	Commission on Private Philanthropy and Public Needs
Title:	Council on Foundations, Inc. records
ID:	FA016
Date [inclusive]:	1949-1981
Physical Description:	5.7 Cubic Feet 15 document cases
Language of the Material:	English

Preferred Citation

Information regarding the Rockefeller Archive Center's preferred elements and forms of citation can be found at <http://www.rockarch.org/research/citations.php>

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Biographical/Historical note

The Council on Foundations, Inc., incorporated in New York State in 1957 as the National Council on Community Foundations, Inc., was an outgrowth of the National Committee on Foundations and Trusts for Community Welfare, an informal association of community foundations in the United States and Canada based in Chicago. Initially, the organization's membership consisted solely of foundations of the community-trust type. Beginning in 1958, family, company, and other foundations were invited to affiliate with the Council. Also in 1958, the National Council was awarded a grant of \$45,000 from the Rockefeller Foundation for exploring ways of expanding Council services as a clearinghouse for information and as a source of advice and guidance for members. Two years later, the Council received a \$50,000 grant from the Ford Foundation to be used in assisting the Council in establishing itself as a national institution and in furthering its activities in the United States and Canada. In 1964, the organization's name was changed to the Council on Foundations, Inc.

The original National Committee on Foundations and Trusts for Community Welfare had a volunteer chairman, Edward L. Ryerson, a Chicago steel executive. Frank D. Loomis, a former executive director of the Chicago Community Trust, was the first secretary. With the establishment of the National Council

on Community Foundations and the opening of offices in New York City in 1957, Wilmer Shields Rich became executive director, a post she continued to fill as the organization broadened its membership, until her retirement in 1968.

Following Rich's retirement, David F. Freeman took over administration of the Council in March 1968 and was given the title of president. The administrative structure of the Council called for a president whose role was defined as chief administrative officer. In this capacity, Freeman guided Council members through the changes brought on by the Tax Reform Act of 1969. Eugene C. Struckhoff, executive director of the New Hampshire-based Spaulding-Potter Charitable Trust, who joined the Council as vice president in December 1971, succeeded Freeman as President of the Council in 1979. The following year he also assumed the role of chief executive officer.

The Council's dual top leadership structure was established when Robert F. Goheen, a former president of Princeton University, became chairman of the board and chief executive officer of the Council in 1972. The chairman's main responsibilities were policy concerns, public awareness, and Washington liaison. Goheen was succeeded by Landrum R. Bolling, a former president of Earlham College and of the Lilly Foundation, who held the positions of chairman and chief executive officer of the Council from January 1978 until December 1980.

In the spring of 1979 the Council relocated its offices to Washington, D.C. The move was intended to enable the Council to keep in closer touch with the many philanthropic organizations located there, as well as to improve its liaison with government agencies, the Treasury Department, the Internal Revenue Service, and members of Congress.

The aim of the council has been twofold: (1) to provide a common meeting ground and services for foundations administering charitable funds for public purposes; and (2) to encourage broader understanding of the community foundation concept of making philanthropy effective and responsible. The Council also represents the concerns and interests of grant makers to public policy makers, the media, and the general public.

For a more detailed discussion of the officers, operation, and membership of the Council on Foundations, see the Council history files in box 13.

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Scope and Contents note

The records of the Council on Foundations, Inc., which span the years 1949 to 1981, cover the years from the formation of the Council until Landrum R. Bolling's tenure as chief executive officer in the late 1970s. The bulk of the material in this collection, however, concerns the Council's response to tax reform efforts in the late 1960s and early 1970s that would have profound effects on foundations. Also documented is the Council's relationship with the Commission on Private Philanthropy and Public Needs (usually referred to as the Filer Commission), a privately funded panel formed in late 1973 to conduct a study of the source, scope, and impact of charitable giving in the United States.

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Arrangement note

The records are divided into three series:

Series 1 - Tax Reform Files, 1954-(1968-1978)

Series 2 - Commission on Private Philanthropy and Public Needs Files, 1973-1978

Series 3 - Miscellaneous Files, 1949-1981

The files within each series are arranged alphabetically by subject.

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File Plan

Former Classification: X

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Administrative Information

Publication Statement

Rockefeller Archive Center

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archive@rockarch.org

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Conditions Governing Access

Open for research. Brittle or damaged items are available at the discretion of RAC. Researchers interested in accessing digital media (floppy disks, CDs, DVDs, etc.) or audiovisual material (audio

cassettes, VHS, etc.) in this collection must use an access surrogate. The original items may not be accessed because of preservation concerns. To request an access surrogate be made, or if you are unsure if there is an access surrogate, please contact an archivist.

Immediate Source of Acquisition note

This small collection of records from the Council on Foundations, Inc. was transferred to the Rockefeller Archive Center in separate accessions in 1989 and 1991.

Conditions Governing Use

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Related Materials

Related Archival Materials note

The following Rockefeller Archive Center collections include material related to the Council on Foundations, Inc. records: John D. Rockefeller 3rd papers; Rockefeller Foundation records.

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Controlled Access Headings

- Charities
- Charitable uses, trusts, and foundations
- Philanthropy
- Taxation -- Law and legislation -- United States
- Philanthropy -- United States

Collection Inventory

Tax Reform Files, 1954-1978, bulk 1968-1978 (1968-1978)

Physical Description: 2.75 Cubic Feet 8 boxes

Arrangement note

This series is arranged alphabetically by subject.

Scope and Contents note

This series contains correspondence, memos, policy and research reports, "Congressional Record" excerpts, press releases, news clippings, articles, and other printed material relating to tax reform legislation and its impact on foundations and on charitable giving. The Council's lobbying efforts, including its response to the Tax Reform Act of 1969, are documented in the correspondence of Council executives David F. Freeman, Robert F. Goheen, and Eugene C. Struckhoff with politicians, members, and tax consultants that will be found throughout the series. Approximately 20 percent of the Tax Reform Act of 1969 dealt directly with foundations. The act, which extended and intensified Internal Revenue Service supervision of foundations and helped eliminate what some perceived as abuses in the management of foundations, had serious effects on foundations and on philanthropic giving. Files in this series discuss the impact or potential impact of changes in such areas as net investment income, self-dealing, excise taxes, and income accumulation regulations. Information on Internal Revenue Code revisions and the effects of the Tax Reform Act of 1976 can also be found in this series.

Also housed here are files that offer insights into the Council's relationship with Congress. These files contain copies of proposed legislation in the House of Representatives and in the Senate; transcripts of House Ways and Means Committee and Senate Finance Committee hearings; and correspondence with various members of Congress. Also included in the congressional files is a folder titled "Investigations of Foundations" (box 7, folder 61) that contains printed material regarding a number of congressional investigative committees, including the Special Committee to Investigate Tax Exempt Foundations (commonly known as the Reece Committee), whose chairman attempted in 1953-1954 to link foundations with the financing of communism in the United States.

Title/Description	Instances	
Articles, 1967, 1969	box 1	folder 1
Articles, 1967, 1969	box 1	folder 2
Articles, 1970-1976	box 1	folder 3
Effects - Excise Tax, 1972-1978	box 1	folder 4
<u>Related Archival Materials note:</u>		
Related Archival Materials note		
See also Tax Reform Act of 1969 (Folders 37-41) and Tax Reform Act of 1976 (Folders 42-43).		
Effects - General, 1969-1976, 1978	box 1	folder 5
<u>Related Archival Materials note:</u>		

Related Archival Materials note

See also Tax Reform Act of 1969 (Folders 37-41) and Tax Reform Act of 1976 (Folders 42-43).

Effects - Gifts to 501(c)(3) Groups, 1971	box 1	folder 6
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Related Archival Materials note:

Related Archival Materials note

See also Tax Reform Act of 1969 (Folders 37-41) and Tax Reform Act of 1976 (Folders 42-43).

Effects - Grants, 1969-1972	box 1	folder 7
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Related Archival Materials note:

Related Archival Materials note

See also Tax Reform Act of 1969 (Folders 37-41) and Tax Reform Act of 1976 (Folders 42-43).

Effects - Minimum Distribution Rule (Ture Study), 1973	box 1	folder 8
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Related Archival Materials note:

Related Archival Materials note

See also Tax Reform Act of 1969 (Folders 37-41) and Tax Reform Act of 1976 (Folders 42-43).

Effects - Religious Groups, 1972	box 1	folder 9
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Related Archival Materials note:

Related Archival Materials note

See also Tax Reform Act of 1969 (Folders 37-41) and Tax Reform Act of 1976 (Folders 42-43).

Effects - Termination Tax, 1970-1972	box 1	folder 10
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Related Archival Materials note:

Related Archival Materials note

See also Tax Reform Act of 1969 (Folders 37-41) and Tax Reform Act of 1976 (Folders 42-43).

Foundations - General, 1965-1966	box 1	folder 11
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Foundations - General, 1969-1970	box 2	folder 12
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Foundations - Lobbying, 1968	box 2	folder 13
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General, 1970-1972	box 2	folder 14
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General, 1973, 1975	box 2	folder 15
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Grants to Individuals, 1968-1970	box 2	folder 16
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Internal Revenue Service Code Revisions - Section 4944, 1970-1971	box 2	folder 17
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Internal Revenue Service Code Revisions - Section 4944, 1970-1971	box 2	folder 18
Internal Revenue Service Code Revisions - Section 4945, 1971-1973	box 2	folder 19
Internal Revenue Service Code Revisions - Section 4945 - Draft, September 28, 1970	box 3	folder 20
Internal Revenue Service Code Revisions - Section 4945 - Draft, November 19, 1970	box 3	folder 21
Internal Revenue Service Code Revisions - Section 4945 - Draft, December 21, 1970	box 3	folder 22
Internal Revenue Service Code Revisions - Section 4945 - Draft, October 7, 1971	box 3	folder 23
Political Activity, 1968-1971	box 3	folder 24
Proiposed Tax Law Changes, 1971-1973	box 3	folder 25
Proiposed Tax Law Changes, 1977-1979	box 3	folder 26
Reporting Requirements, 1970-1971	box 3	folder 27
Subject Analysis - Accumulation of Income, 1963-1969	box 3	folder 28
Subject Analysis - Deductions, 1969-1970	box 4	folder 29
Subject Analysis - Definition Problems, 1970	box 4	folder 30
Subject Analysis - Expenditure Responsibility, 1970	box 4	folder 31
Subject Analysis - Investment Income, 1969-1971	box 4	folder 32
Subject Analysis - Investments and Program-Related Investments, 1968-1971	box 4	folder 33
Subject Analysis - Limited Life for Foundations, 1969	box 4	folder 34
Subject Analysis - Self-Dealing, 1969, 1970	box 4	folder 35
Subject Analysis - Unrelated Business Income, 1964-1970	box 4	folder 36
Tax Reform Act of 1969 - Effects, 1969-1978	box 4	folder 37
Tax Reform Act of 1969 - Effects, circa 1971	box 5	folder 38
Tax Reform Act of 1969 - Effects, circa 1975	box 5	folder 39
Tax Reform Act of 1969 - Effects - Labovitz Study, circa 1972	box 5	folder 40
Tax Reform Act of 1969 - Effects - Lore Study, 1974, 1975	box 5	folder 41
Tax Reform Act of 1976 - Articles, 1976	box 5	folder 42
Tax Reform Act of 1976 - Effects, 1975-1977	box 5	folder 43
U. S. Congress - House of Representatives - Bills, 1969	box 5	folder 44
U. S. Congress - House of Representatives - Clay Brown Bill, 1966, 1969	box 5	folder 45

U. S. Congress - House of Representatives - Cleveland Bills (H.R. 15847, H.R. 15848), 1972-1973	box 5	folder 46
U. S. Congress - House of Representatives - Corman Bill (H.R. 11058, H.R. 1040), 1971-1973	box 5	folder 47
U. S. Congress - House of Representatives - Emergency Home Finance Act (H.R. 17495), 1970	box 6	folder 48
U. S. Congress - House of Representatives - Floor Debates, 1969	box 6	folder 49
U. S. Congress - House of Representatives - Miscellany, 1959-1966	box 6	folder 50
U. S. Congress - House of Representatives - Nixon Proposals, April 1969	box 6	folder 51
U. S. Congress - House of Representatives - Schneebeli Bill (H.R. 11197), 1972	box 6	folder 52
U. S. Congress - House of Representatives - Ullman Bill (H.R. 13720), 1972-1973	box 6	folder 53
U. S. Congress - House of Representatives - Ways and Means Committee, 1969, 1974-1976	box 6	folder 54
U. S. Congress - House of Representatives - Ways and Means Committee - Briefing, 1975	box 6	folder 55
U. S. Congress - House of Representatives - Ways and Means Committee - Hearings, 1975	box 6	folder 56
U. S. Congress - House of Representatives - Ways and Means Committee - Hearings Analysis, 1969	box 7	folder 57
U. S. Congress - House of Representatives - Ways and Means Committee - Members, 1969	box 7	folder 58
U. S. Congress - House of Representatives - Ways and Means Committee - Press Releases, 1969	box 7	folder 59
U. S. Congress - House of Representatives - Ways and Means Committee - Staff Meetings, 1969	box 7	folder 60
U. S. Congress - Investigations of Foundations, 1952, 1954, 1969	box 7	folder 61
U. S. Congress - Joint Committee on Internal Revenue Taxation, 1959-1970	box 7	folder 62
U. S. Congress - Relationship with Foundations, 1974-1976	box 7	folder 63
U. S. Congress - Senate - Bills and Amendments, 1969	box 7	folder 64
U. S. Congress - Senate - Finance Committee, 1969	box 7	folder 65
U. S. Congress - Senate - Finance Committee - Hearings, 1969	box 7	folder 66
U. S. Congress - Senate - Finance Committee - Hearings, 1969	box 7	folder 67
U. S. Congress - Senate - Finance Committee - (Hartke) Subcommittee on Foundations, October-November 1974	box 7	folder 68

U. S. Congress - Senate - Finance Committee - Hearing, June 3, 1974	box 7	folder 69
U. S. Congress - Senate - Floor Debates, 1969	box 8	folder 70
U. S. Congress - Senate - Muskie-Scott Bill (S. 3063), 1971-1973	box 8	folder 71
U. S. Congress - Senate - Statements and Contacts, 1969-1970	box 8	folder 72
U. S. Congress - Senate - Williams Bill (S. 2075), 1969	box 8	folder 73
U. S. Congress - Senate - Williams Bill (S. 2075), 1969	box 8	folder 74
U. S. Congress - Senate - Williams Bill (S. 2075), 1969	box 8	folder 75
U. S. Congress - Senate - Williams Bill (S. 2075) - Survey and Responses, 1969	box 8	folder 76
U. S. Congress - Treasury Department Studies and Proposals, February 1969	box 8	folder 77

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Commission on Private Philanthropy and Public Needs, 1973-1978

Physical Description: 1.5 Cubic Feet 4 boxes

Arrangement note

This series is arranged alphabetically by subject.

Scope and Contents note

The Commission on Private Philanthropy and Public Needs (also known as the Filer Commission) was a 32-member panel formed in November 1973 to obtain information, analysis, and opinions on the function of private philanthropy in American society and its relationship to government. The Commission was established through the initiative of John D. Rockefeller 3rd with the support and encouragement of House Ways and Means chairman Wilbur Mills; Treasury Secretary William Simon; and former Treasury Secretary George Schultz. The chairman of the Commission was John H. Filer, chairman of Aetna Life & Casualty Company. Aetna, John D. Rockefeller 3rd, and the Ford Foundation each contributed \$25,000 to get the Commission started. Eventually the Commission raised over \$2 million to fund its efforts. The Filer Commission sponsored numerous research studies by scholars in disciplines such as health, education, religion, law, and sociology. This series contains correspondence between members of the Council and the Commission, as well as drafts of the Council's report and recommendations to the Commission; copies of a number of Commission-sponsored studies; and a summary of the Commission's final published report. (Both the final report, "Giving in America: Toward a Stronger Voluntary Sector," and the five-volume "Research Papers" published by the Department of the Treasury are available in the Archive Center library.)

Title/Description	Instances	
Accounting Advisory Committee Report, October 1974	box 8	folder 78
Coalition for Public Good Statement, 1974	box 8	folder 79
Contributors List, 1978	box 8	folder 80
Correspondence, November 1972 - December 1973	box 9	folder 81
Correspondence, January-May 1974		

	box 9	folder 82
Correspondence, June-August 1974	box 9	folder 83
Correspondence, September-December 1974	box 9	folder 84
Correspondence, January-March 1975	box 9	folder 85
Correspondence, April-May 1975	box 9	folder 86
Correspondence, June-December 1975	box 10	folder 87
Correspondence, 1976	box 10	folder 88
Meeting, January 15, 1974	box 10	folder 89
Meeting, September 10, 1975	box 10	folder 90
National Center for Voluntary Action Report, January 1975	box 10	folder 91
Publicity, 1973-1976	box 10	folder 92
Questionnaire, 1974	box 10	folder 93
Recommendations Comparisons, undated	box 10	folder 94
Report and Recommendations of Council on Foundations (Rev.), August 1975	box 11	folder 95
Report and Recommendations of Council on Foundations (Rev.), August 1975	box 11	folder 96
Reports and Studies, October 1973-April 1974	box 11	folder 97
Reports and Studies, May 1974	box 11	folder 98
Reports and Studies, June-August 1974	box 11	folder 99
Reports and Studies, September 1974	box 11	folder 100
Reports and Studies, December 1974	box 11	folder 101
Reports and Studies, January-February 1975	box 12	folder 102
Reports and Studies, May 1975	box 12	folder 103
Reports and Studies, June 1975	box 12	folder 104
Reports and Studies, August-December 1975	box 12	folder 105
Reports and Studies - "A Consumption-Type or Cash Flow Personal Income Tax" (Andrews), April 1974	box 12	folder 106
Reports and Studies - Donee Group, c. 1974	box 12	folder 107
Reports and Studies - Federal Government Support for Education and Health, 1974	box 12	folder 108
Reports and Studies - "Giving in America: Toward a Stronger Voluntary Sector" - Summary, 1975	box 12	folder 109
Reports and Studies - "Guide to Sponsored Research of the Commission on Private Philanthropy and Public Needs", 1975	box 12	folder 110

Reports and Studies - "Public Funding Agency" (Larrabee), 1975	box 12	folder 111
Reports and Studies - Research Papers (Excerpts), 1977	box 12	folder 112
Reports and Studies - "Taxes and Charitable Contributions" (Feldstein), 1974	box 12	folder 113

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Miscellaneous Files, 1949-1981

Physical Description: 1.25 Cubic Feet 3 boxes

Arrangement note

This series is divided into three file groupings:

Council History

Landrum R. Bolling Files

Subject Files

Material in each file grouping is arranged alphabetically by subject.

Scope and Contents note

This series is divided into three file groupings. The first, Council history, includes timelines and other material that document the formation of the Council (and its predecessor organizations) and its history. Also included in this section is material on the Council's proposed merger with the Foundation Center. The merger was discussed for a number of years prior to the recommendation put forth in the 1970 report of the Committee on the Foundation Field (also known as the Gardner Committee, after its chairman, John W. Gardner). The purpose of this ad hoc committee, which was formed in response to the Tax Reform Act of 1969, was to delineate and examine services and functions that needed to be provided to and for the foundation field; and to recommend an organizational structure for the field. Although the merger did not occur, the Council and the Foundation Center did work out a number of agreements, eliminating overlap and duplication of effort on the part of the two organizations. This series also includes correspondence, memos, and speeches of Landrum R. Bolling, chief executive officer of the Council, who wrote and spoke extensively on the need for a comprehensive public policy to encourage private philanthropy. An eclectic group of subject files concludes this series. Of note is a copy of the abovementioned Gardner Committee report (box 15, folder 131).

Title/Description	Instances	
Council History, 1949-1979		
1949-1969	box 13	folder 114
1970-1976	box 13	folder 115
1977-1981	box 13	folder 116
Corporate Documents, 1957-1978	box 13	folder 117
Expansion, 1967-1973	box 13	folder 118
Foundation Library Center Merger, 1965-1966	box 13	folder 119

Foundation Library Center Merger, 1970, 1974	box 13	folder 120
Publications, 1977-1979	box 13	folder 121
Landrum R. Bolling Files, 1977-1980		
Correspondence, 1978-1979	box 14	folder 122
Correspondence, 1980, 1981	box 14	folder 123
Correspondence - Media, 1978	box 14	folder 124
Correspondence - Reading File, September 1980	box 14	folder 125
Memos, 1977-1980	box 14	folder 126
Speeches, 1977	box 14	folder 127
Speeches, February-August 1978	box 14	folder 128
Speeches, September 1978-January 1979, January 1980	box 14	folder 129
Subject Files, 1961-1980, undated		
Alliance for Volunteerism, 1980	box 15	folder 130
Committee on the Foundation Field (Gardner Committee) Report, 1970, 1974-1975	box 15	folder 131
"Community Foundations in the United States and Canada, 1914-1961" (handbook) - Clearances, 1961	box 15	folder 132
"Community Foundations in the United States and Canada, 1914-1961" (handbook) - Correspondence, 1961	box 15	folder 133
"Community Foundations in the United States and Canada, 1914-1961" (handbook) - Production, 1961, 1965	box 15	folder 134
"Community Trusts of America, 1914-1950" (handbook), undated	box 15	folder 135
National Awareness Program, December 1971-September 1972	box 15	folder 136
National Awareness Program, October 1972-November 1974	box 15	folder 137
Private Voluntary Organizations Consultation, 1979	box 15	folder 138
"Public Awareness of and Attitudes Toward Philanthropic Foundations" (Gallup Survey), 1976	box 15	folder 139
Vice President's Task Force on Youth Employment, 1979	box 15	folder 140

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