

the artist as philanthropist

strengthening
the next
generation of
artist-endowed
foundations

a study of the emerging artist-endowed
foundation field in the U.S.


THE ASPEN INSTITUTE
PROGRAM ON PHILANTHROPY
& SOCIAL INNOVATION

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PROGRAM ON PHILANTHROPY
& SOCIAL INNOVATION

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December 2010 Update to Text

These substantive updates were made to the Study report following publication November 2010.

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ADDITIONAL CITATIONS

Appendix A.1 The Study, B. Participants: Interviews and Focus Group Convenings

Citation: Beverly M. Wolff, Former General Counsel, The Museum of Modern Art. Page 167.

Appendix A.2 The Field, C. Foundation Publications

The Saul Steinberg Foundation Inc.

Citation: Steinberg, Saul, and Aldo Buzzi. *Riflessi e Ombre*. Milan: Adelphi, 2001. Replaces citation for Hurlbusch, Klaus. *Whir Philologen*. Page 300.

Citation: Steinberg, Saul, Charles Simic, and Joel Smith. *Saul Steinberg*. Ostfildern, Germany: Hatje Cantz, 2008. Page 301.

CORRECTED DATES

Sally Michel Avery: Born 1902 (not 1905), Page 185. Appendix A.3, Page 43.
Rosemarie Beck: Born 1923 (not 1925), Pages 185 and 239. Appendix A.3, Page 43.
Ettore DeGrazia, born 1909 (not 1901), Pages 191 and 248. Appendix A.3, Page 45.
Nancy Graves: Born 1939 (not 1940), Pages 198 and 261. Appendix A.3, Page 47.
Gaston Lachaise: Died 1935 (not 1925), Pages 207 and 273.
Joan Mitchell: Born 1925 (not 1926), Pages 211 and 279.
LeRoy Neiman: Born 1921 (not 1927), Page 212. Appendix A.3, Page 51.
Norman Rockwell: Born 1894 (not 1984), Page 219.
Judith Rothschild: Born 1921 (not 1922), Pages 220 and 292. Appendix A.3, Page 53.
Saul Steinberg: Born 1914 (not 1913), Pages 225 and 300.

PREFACE

This research and dissemination project, the first such effort to focus on private foundations created by visual artists in the US, was initiated in 2007 with the encouragement and support of a donor consortium led by Charles C. Bergman of the Pollock-Krasner Foundation, Jack Cowart of the Roy Lichtenstein Foundation, and Joel Wachs of the Andy Warhol Foundation for the Visual Arts. The original 24-month project plan proved unrealistic as a time frame for ambitious primary research and of necessity was extended to accommodate an enhanced research program with appropriate dissemination activities.

The resulting comprehensive report encompasses three sections presenting the Study's research findings. These include an overview of the artist-endowed foundation field and its scale, scope, character, and history; discussions of considerations in foundation practice, both forming, sustaining, and terminating foundations, as well as conducting charitable programs; and a collection of briefing papers authored by independent scholars writing on aspects of artist-endowed foundations and their formation, operation, and charitable activities. The Study report and its materials are available online at the Aspen Institute Program on Philanthropy and Social Innovation (www.aspeninstitute.org/psi/a-ef-report).

Project History

The Study has its origins in the collegial advisory activities of established artist-endowed foundation leaders. For many years, those who had pioneered the form consulted generously with artists and others considering creating foundations, as well as with directors leading new foundations. Leaders of the Adolph and Esther Gottlieb Foundation, the Pollock-Krasner Foundation, and the Andy Warhol Foundation for the Visual Arts, and more recently the Roy Lichtenstein Foundation, were tapped frequently in this role. As the number and pace of these exchanges increased, the value of broader exchange became evident to those in the expanding community.

In 2002, the first gathering of an informal collegial network convened at the Roy Lichtenstein Foundation with representatives of several dozen artist-endowed foundations in attendance. Titled the Council of Artist Foundations, the network's formation signaled that a critical mass, however modest, had been reached by this emerging field. A new dimension of cultural philanthropy would be increasingly visible, spurred by the philanthropic resources of artists, their family members, and personal associates.

Against this backdrop, the idea that a focused look at private foundations created by visual artists would be timely and useful took shape. Assembling information about this emerging field and organizing a body of knowledge about its history, trends, and practices could help to bolster ongoing collegial advising and peer exchange, as well as bring this newer

philanthropic form into the broader conversation in the philanthropy community nationally. The complexity of forming and operating private foundations endowed in great part with artworks is generally recognized, as is the fact that the learning curve can be steep and, in some cases, costly. With evidence that the number of artist-endowed foundations would continue to increase, an effort to shorten the learning curve—thus helping to ensure that resources would be expended on charitable purposes as opposed to costly lessons—could have a significant philanthropic impact. The Aspen Institute's National Study of Artist-Endowed Foundations took its brief from this observation.

Purpose

The mission of the Aspen Institute's National Study of Artist-Endowed Foundations is to help the next generation of artist-endowed foundations make the most of its donors' generosity in service to a charitable purpose. That goal will be achieved by filling a significant information gap facing individuals involved in creating and leading new artist-endowed foundations—artists, their family members, artists' heirs and beneficiaries, and professional advisors, as well as new foundation trustees, directors, and officers. The Study report and its component parts provide useful information about this particular philanthropic form, including its history and lessons learned about effective practices in establishing and operating foundations based on the experiences of practitioners over prior decades. Along with providing information for this core audience, the Study report also offers policymakers and leaders in philanthropy, the arts, journalism, and higher education a picture of the emerging artist-endowed foundation field, recognizing the influence such persons have in shaping a supportive environment for new foundations.

The Study's focus is new artist-endowed foundations as philanthropic entities and the need and opportunity to strengthen their viability in realizing their charitable purposes. As an important distinction, the topic of the research program and the resulting report is not estate planning for visual artists. Nor is the Study report's purpose to be a resource on artists' estate planning strategies. As was made evident by the bibliographic research, a growing number of publications address this extremely important topic, and duplication is not necessary. However, recognizing that a foundation's viability is determined in many instances by choices made during the estate planning process, those critical factors are given specific attention in the Study report and in several briefing papers, and addressed also in recommendations concerning opportunities to strengthen the sector.

The Information Gap

Artist-endowed foundations sit at the intersection of several fields, including philanthropy and art and the law of both realms. There is literature relevant to artist-endowed foundations in each of these areas, but to date little has been synthesized across boundaries. It is possible to read art law texts advising on artists' estate planning matters, including use of private foundations, and find little about applicable foundation law and regulations and

even less about the bases on which to determine whether a foundation is an appropriate choice in a given situation. Similarly, treatises and texts on tax-exempt organizations and philanthropy take minimal note of the types of concerns common among artist-endowed foundations—productive management of nontraditional assets and involvement in direct charitable activities in combination with grantmaking, for example—and how these intersect with other emerging trends, such as family governance of foundations.

Beyond the bifurcation of professional literature, some characteristics of the artist-endowed foundation field itself can make it difficult to learn from the experience of predecessors. Leaders of established artist-endowed foundations generously share practical information with peers and offer encouragement to new colleagues. At another level, however, crucial information about potentially costly matters that could be very helpful to new foundations is less available. Foundation trustees, directors, and officers often prefer not to speak publicly about their challenges as fiduciaries, and in some cases are not free to do so. The legal field is secretive, particularly where it involves advice that subsequently proves costly to clients, a topic rarely discussed openly unless it comes to light during litigation that is reported by the press. As important, the art world is secretive as well, with the value of art assets potentially influenced by information about circumstances that inform art sales. In sum, many of the strong influences shaping this new field are not those that foster open exchange.

Finally, as part of a relatively new field, leaders of artist-endowed foundations have rarely taken their focus off of the pressing matters of the moment to prepare accounts of their organizations' own histories and development. An exception to this is time-limited or terminating foundations, which in some cases publish reports documenting their activities—Richard Florsheim Art Fund, Georgia O'Keeffe Foundation, and the Mark Rothko Foundation are examples. Other exceptions include older foundations reaching benchmark anniversaries, including the Andy Warhol Foundation for the Visual Arts, the Pollock-Krasner Foundation, and internationally, the Henry Moore Foundation. The rest of the field's history, as noted in the Study's bibliography, is buried piecemeal in biographies, exhibition catalogues, oral histories, archival finding aids, websites, and the like.

All of this demonstrates why critical information is hard to come by for those seeking answers to several fundamental questions: Is a private foundation the right choice as the organizational form for a particular artist's philanthropic intentions? What laws and regulations define the parameters of a private foundation's planning, organization, and operation, and how do these intersect with common practices in the art field? Are there practices that have proven particularly effective in creating and managing an artist-endowed foundation? What is the scope and history of this emerging field, as well as its precedents and lessons learned? The Study report is one step in developing a body of information that can begin to inform these questions productively.

Perspective

The Study's findings and discussion of various areas of foundation practice include summary information about private foundation law and regulations and how these might pertain to potential foundation activities in the various areas of practice. This summary information is included in chapters about specific areas of practice, as well as in chapters and briefing papers addressing regulation of foundations specifically, such as those on conflict of interest policies and practice. Although they bring substantial expertise to their roles, most individuals creating or leading new artist-endowed foundations have limited familiarity with private foundation law and regulations. As the first publication on the topic of artist-endowed foundations, the choice is to incorporate this summary information at all points where it may be relevant, recognizing that as the knowledge base evolves, future publications might require less emphasis on the topic.

While some may be concerned that the Study report's discussion of the potential impact of private foundation law and regulations will discourage an interest in foundation creation, evidence indicates that greater factors than enthusiasm drive the decision to establish a foundation. Clear, useful information is unlikely to blunt the decision to create a foundation where it is warranted and will improve the caliber of the decisions that are made. Likewise, the rate of growth in numbers, as well as the growing scale of assets held by artist-endowed foundations, ensures the field will not continue to be minimally visible as it has in the past. Presentation of information about the overall field and its practices, including its distinctive characteristics, provides the best possible context for the inevitable attention among policymakers.

More broadly, the Study report is written for a general audience from a nonspecialist's perspective, as discussed in further detail in the introductory chapter on the various audiences for this material. However, specialist audiences are addressed in several of the briefing papers. The Study report was reviewed in draft by members of the Study Committee in their advisory capacity. In addition, authors of several briefing papers reviewed relevant sections of the Study report in draft, including those chapters commenting on private foundation law and regulations as these might pertain to potential activities of artist-endowed foundations. Individual briefing papers were reviewed by the Study Committee, several were discussed during focus group convenings, and some also were reviewed in draft form by authors' own peer review processes.

A Broader Conversation

Despite the current downturn in the economy and recent reversals in the contemporary art market, artist-endowed foundations continue to be established and continue to receive substantial gifts and bequests from their donors. The concern that these resources—which are valuable culturally, aesthetically, and economically—can be put to optimal charitable use remains a timely goal. The Study and its materials are a first step to increase useful

information, spur additional research, foster policy discussion, and connect the emerging artist-endowed foundation field to the broader philanthropy conversation in support of that goal.

Christine J. Vincent

Study Director

The Aspen Institute's National Study of Artist-Endowed Foundations

ACKNOWLEDGEMENTS

The Study's research program was implemented by several organizational teams and facilitated by convenings and activities of a number of donors, educational organizations, and policy research centers. Quantitative research, including a census of artist-endowed foundations and an initial data profile of the field, was accomplished by Adrian Ellis Associates, with a research team comprising Holly Sidford, Elizabeth Casale, Andre Kimo Stone Guess, Lauren Arana, and Adrian Ellis, with support from Kavie Barnes. Subsequently, the initial census and data profile were updated and further developed by Helicon Collaborative, with research by Holly Sidford and Andre Kimo Stone Guess. Early on, Lawrence T. McGill, senior vice president for research, Foundation Center, provided helpful feedback in devising the plan for quantitative research.

Staff of the National Center for Charitable Statistics (a project of the Urban Institute's Center on Nonprofits and Philanthropy); GuideStar (the online database of information about IRS-recognized nonprofits); and artnet (the online database of market information on artists and art markets) assisted in making data available for quantitative research purposes.

Bibliographic research took place under the auspices of New York University's Robert F. Wagner Graduate School of Public Service (Wagner), guided by Clinical Professor of Public Policy Ruth Ann Stewart and consulting scholar Lowery Stokes Sims, curator, Museum of Arts and Design. Primary research was conducted by Study Research Associate Kavie Barnes, Masters of Arts Program in Visual Arts Administration, Steinhardt School of Culture, Education, and Human Development, New York University, with preliminary research by Carmen Rogers, doctoral candidate at Wagner.

Assistance with archival materials related to individual artist-endowed foundations was provided by staff of the Archives of American Art, Smithsonian Institution; Carnegie Library of Pittsburgh; Foundation Center; the Research Library at the Getty Research Institute; and Joseph and Matthew Payton Philanthropic Studies Library, Indiana University-Purdue University Indianapolis.

More than 150 persons generously made time for individual interviews or participation in focus group convenings comprising the Study's qualitative research. Interviews were conducted by Study Director Christine J. Vincent, with the research support of Kavie Barnes. The full list of participants is included as **Appendix A.I.B Participants: Interview and Focus Group Convenings**. Few interview requests and convening invitations were declined; goodwill and candid reflection were evident in all respects. Additionally, a representative group of foundation intern program coordinators and New York University academic program directors whose purviews relate to intern activities generously agreed to participate in interviews conducted by Kavie Barnes.

Focus group convenings were hosted by the Ford Foundation, the Getty Foundation, the Roy Lichtenstein Foundation, the Pollock-Krasner Foundation, and the Andy Warhol Foundation for the Visual Arts. Select convenings were documented by Caroline Marshall and William Keens of WolfBrown. Opportunities to present and discuss preliminary research findings were provided by Art Basel Miami Beach; the Aspen Institute's Program on Philanthropy and Social Innovation (formerly Nonprofit Sector and Philanthropy Program); Center for Arts and Cultural Policy Studies, Woodrow Wilson School of Public and International Affairs, Princeton University; Grantmakers in the Arts; 33rd Conference on Social Theory, Politics and the Arts, sponsored by Robert F. Wagner Graduate School of Public Service, New York University; and the Masters of Arts Program in Visual Arts Administration, Steinhardt School of Culture, Education, and Human Development, New York University. The Henry Luce Foundation hosted the pre-publication briefing for donors.

Authors of the Study's briefing papers, detailed in **Part C. Collected Briefing Papers**, came to the topic of artist-endowed foundations as leaders in the fields of art, philanthropy, law, education, or cultural policy. While they have commented or written extensively in their respective domains, the opportunity to focus specifically on artist-endowed foundations as this relates to their specialty was a first in most cases. The subject generated great interest, which accounts for the willingness among all authors to accommodate the Study's assignment among many other commitments. Authors have been encouraged to continue developing and disseminating their papers as opportunities arise with the view to broadening discussion of artist-endowed foundations in multiple fields.

With participation from national and local institutional philanthropies, individual donors, and artist-endowed foundations themselves, the Study's donor consortium reflects the varied philanthropic interests that understand the importance of the emerging artist-endowed foundation field. Members of the consortium are listed in **Appendix A.I.E. Donor Consortium**. In all cases, donors were flexible in response to the Study's evolving research program and time frame. While benefiting from the support of leading artist-endowed foundations, the Study also enjoyed complete independence, arriving at its conclusions free of influence from its donors, who bear no responsibility for the findings and views presented in the Study report and accompanying briefing papers.

The ongoing commitment and enthusiasm of the Study Committee members must be saluted: Alberta Arthurs, Charles C. Bergman, James T. Demetrion, Lowery Stokes Sims, James Allen Smith, and Stephen K. Urice. The Study Committee convened numerous times to review preliminary findings, advise on an enhanced research agenda and identify potential authors, discuss draft chapters and draft briefing papers, weigh potential recommendations, and consider dissemination strategies. Individually, committee members authored papers, advised on their areas of expertise, facilitated interview contacts, and participated in or led

focus group convenings. Despite having signed on for a more modest endeavor, their persistence, good spirit, and wise guidance did not flag.

Particular recognition is due Charles C. Bergman, who early on articulated a vision for the Study that helped to frame its mission focused on the next generation of artist-endowed foundations. Likewise, with good humor and determination, he led the process of organizing the Study's donor consortium, advocating its purpose to a wide range of influential figures in the arts and philanthropy. Also due particular thanks is Stephen K. Urice, who provided critical guidance throughout the research program in navigating the subject of private foundation law and regulations and advised on recruitment of briefing paper authors able to speak to key dimensions of that important topic. Lastly, James Allen Smith, as an historian with insight into trends in cultural philanthropy, made a key contribution at the inception of this effort. He recognized that proposed research into a new dimension of cultural philanthropy would take place most appropriately under the auspices of the Aspen Institute's Program on Philanthropy and Social Innovation (PSI), building on Aspen's distinguished history of arts policy convenings and PSI's initiatives on new philanthropic forms and practices.

Study Research Associate Kavie Barnes, now curatorial coordinator and assistant to the chief curator, Rubin Museum of Art, provided support to a variety of the Study's research endeavors and contributed the important perspective of a new generation of visual arts administrators eager to learn about this emerging dimension of cultural philanthropy. Likewise, staff of the Aspen Institute Program on Philanthropy and Social Innovation (particularly Erin Taber, former program coordinator, and Eric Boehm, finance and administrative manager) are greatly appreciated for the critical support they provided to conduct and administer the Study.

Finally, Alan Abramson, senior fellow, and Jane Wales, vice president, Philanthropy and Society, Aspen Institute, and director of the Institute's Program on Philanthropy and Social Innovation, are saluted for their respective visions that have encouraged the Study's research and dissemination activities in the realm of cultural philanthropy as an integral aspect of their program's mission to strengthen philanthropy's role in advancing social innovation.

Christine J. Vincent
Study Director
The Aspen Institute's National Study of Artist-Endowed Foundations

EXECUTIVE SUMMARY

An artist-endowed foundation is a tax-exempt, private foundation created or endowed by a visual artist, the artist's surviving spouse, or other heirs or beneficiaries to own the artist's assets for use in furthering charitable and educational activities serving a public benefit. Artists' assets derive from art-related activities, as well as other sources unrelated to art. Among assets conveyed to artist-endowed foundations are financial and investment assets, art assets (such as art collections, archives, libraries, and copyrights and intellectual property), real property (such as land, residences, studios, exhibition facilities, and nature preserves), and other types of personal property.

PROJECT OVERVIEW

The mission of the Aspen Institute's National Study of Artist-Endowed Foundations is to help the next generation of artist-endowed foundations make the most of its donors' generosity in service to a charitable purpose. Its aim is to fill a significant information gap facing individuals involved in creating and leading new artist-endowed foundations. The complexity of forming and operating private foundations endowed in great part with artworks is generally recognized, as is the fact that the learning curve can be steep and sometimes costly. With evidence that the number of artist-endowed foundations is increasing and substantial artistic and financial assets are moving into the field, shortening this learning curve—thus helping to ensure that charitable resources will be spent on charitable purposes, as opposed to costly lessons—will have a significant philanthropic impact.

The Aspen Institute's National Study of Artist-Endowed Foundations, initiated in 2007, is the first effort to define and describe the artist-endowed foundation field. Artist-endowed foundations represent less than one-tenth of a percent of the total universe of 71,000 private foundations in the US, but are growing in number and have particular relevance to cultural philanthropy. Little understood in either the private foundation or not-for-profit cultural fields, artist-endowed foundations are worthy of study because of their increasing numbers and also because their distinctive asset mix, and the activities they undertake with respect to their nonfinancial assets, sets them apart from most other foundations. The Study aims to illuminate the origins, development, current status, and future prospects of this population, which is a potential force shaping cultural philanthropy and stewarding this country's significant postwar and contemporary art patrimony.

The Study has six components:

- 1) quantitative research, including a census of artist-endowed foundations and a data profile examining trends in formation and focus and projecting future development;

- 2) bibliographic research to identify literature relevant to and about artist-endowed foundations;
- 3) qualitative research based on interviews with individuals influential in creating and leading artist-endowed foundations to learn about variables that have an impact on foundations;
- 4) focus group convenings with foundation trustees, directors, and managers, as well as foundation donors and professional advisors, to explore practical and policy issues;
- 5) preparation of briefing papers authored by independent scholars to address critical issues identified during research; and
- 6) identification of opportunities to strengthen the emerging field on behalf of the next generation of artist-endowed foundations.

This comprehensive Study report presents research findings organized in three parts. The first provides an overview of the field, its development, and structure, concluding with a consideration of the field's prospects and recommendations on practice and future research. The second discusses considerations in foundation practice, both with respect to forming, sustaining, and terminating foundations, and in planning and conducting charitable programs. The third part encompasses the collected briefing papers authored by independent scholars as references for practice and policy. The Study report and its materials are available online at the Aspen Institute's Program on Philanthropy and Social Innovation (www.aspeninstitute.org/psi/a-ef-report).

HIGHLIGHTS OF STUDY FINDINGS

Quantitative Profile of the Artist-Endowed Foundation Field

A group of 261 artist-endowed foundations with Ruling Years from 1938 through 2007¹ was identified for the Study's research purposes; data were available for analysis on 239 foundations. Additional foundations continued to be identified, with identified foundations now totaling 300, including those extant and those active previously and subsequently terminated. The database used for analysis in 2007 and 2008 drew from foundations' annual information returns (Forms 990-PF), with 1990 being the earliest year digital data were available and 2005 the most recent year for which data on the greatest number of foundations were available at the time of analysis.²

The number of artist-endowed foundations has grown rapidly in the past 15 years; almost half were created in the decade between 1996 and 2005, corresponding with growth of 43 percent in the foundation universe overall. Most artist-endowed foundations are small, with 73 percent reporting assets less than \$5 million, similar to family foundations with 86 percent reporting assets that scale in the same period. The Andy Warhol Foundation for the Visual Arts, the largest foundation, reported \$230 million in assets for the tax year

ending 2005, while the smallest foundations, those just formed or those with living donors and functioning on a pass-through basis, typically held fewer than \$100,000 in assets (for example, Museo Eduardo Carrillo).

In 2005, artist-endowed foundations with data available for analysis reported aggregate assets of \$2.4 billion, fair market value, a more than three-fold increase in the decade since 1995. Art assets, totaling more than \$1 billion, represented 45 percent of all assets. More than half of all assets were classified as charitable-use assets, defined as assets used or held for use in direct charitable activities, these being charitable activities conducted by foundations themselves as opposed to charitable purposes realized by making grants to other organizations.

Between 1990 and 2005, artist-endowed foundations paid out \$954.7 million in charitable purpose disbursements. Of this, \$639 million, or 67 percent, comprised contributions, gifts, and grants, and another \$315 million, or 33 percent, comprised charitable operating and administrative expenses, including expense for direct charitable activities.

Update to 2005–2008 Assets and Grantmaking

To assess the impact of the current economic downturn, a sampling of aggregate assets and aggregate grantmaking compared data for 2005 to those for 2008, the most recent year in which data for the greatest number of foundations are available currently. The number of artist-endowed foundations holding assets of \$1 million or more increased from 113 to 127 in this period, and aggregate assets held by foundations of this scale increased almost 12 percent, from \$2.39 billion to \$2.68 billion. The aggregate value of total grants paid by the 30 foundations reporting the largest total grants paid in 2005 was \$42.7 million, and was \$52.5 million for those 30 reporting the largest total grants paid in 2008, excluding one-time extraordinary grants made in both years.

Twenty foundations with living artist-donors were among the foundations with assets of \$1 million and above in 2005, compared to 17 foundations with living artist-donors in 2008. Three foundations with living artist-donors were among the 30 foundations with the largest total grants paid in 2005, compared to five with living artist-donors in 2008.

Significant Trends

Almost three-quarters of artist-endowed foundations are associated with artists working in fine arts disciplines, including painters, 51 percent, and sculptors, 21 percent. The remaining foundations are associated with artists working as designers or architects; photographers; and illustrators, animators, or cartoonists. As is the case in the higher levels of the contemporary art world and other realms of professional art and design practice, artists associated with artist-endowed foundations are not diverse. Almost three-quarters of artists associated with foundations are male artists, and only nine percent are artists of color from either gender.

Artist-endowed foundations are concentrated in the Northeast and West, with 45 percent in New York and 11 percent in California, and the fastest rate of increase is in the West. More than one-third of artist-endowed foundations were created during the artists' lifetimes, but the portion created posthumously is increasing, growing from 50 percent of those formed prior to 1986 to 69 percent of those formed from 2001 on. The age of artists creating lifetime foundations has risen from an average of 64 years prior to 1986 to 74 years by 2005.

One-quarter of artist-endowed foundations are operating foundations, compared to 6.7 percent of all private foundations, and foundations with this legal status are increasing in number at a faster rate than nonoperating foundations. Contrary to expectations, operating foundations are active grantmakers, with some sustaining ongoing grant programs and others making grants dynamically, often grants of artworks.

Also contrary to expectations, nonoperating foundations classified a third of all assets as charitable-use assets and reported almost a third of charitable disbursements as made for charitable operating and administrative purposes, a level at the higher end of the range identified for the foundation universe overall. This points to the potential for strong involvement in direct charitable activities in addition to grantmaking, typically assumed to be the sole focus of nonoperating foundations.

Among both operating foundations and nonoperating foundations, grantmaking with artworks is an active practice, pursued programmatically or as an occasional activity. While grantmaking by artist-endowed foundations encompasses activities comparable to those found among private foundations generally, grants with nonfinancial assets (artworks and art-related materials) sets them apart. Also of note are the multiple modes for distributing artworks charitably, including grants and partial grants/partial sales—defined variously as bargain sales or gift-purchases.

Artists and their family members play a strong role in foundation governance. More than one-fourth of artist-endowed foundations reported the artist in a governing role, and one-fourth reported family members in the majority among foundations' governing bodies.

Field Taxonomy

Artist-endowed foundations can be categorized as one of four functional types: grantmaking foundation; direct charitable activity foundation—either a study center and exhibition foundation, house museum foundation, or program foundation (for example, a residency or education program); comprehensive foundation, which combines multiple functions, often including grantmaking; and estate distribution foundation, defined as one formed to accomplish the posthumous, charitable distribution of assets owned at the artist's death and not bequeathed to other beneficiaries.

Foundations created by artists are dynamic and can evolve in function. Foundations of living artists most often are grantmaking foundations, but upon receipt of full funding, including nonfinancial assets, following an artist's death, they may take on study center or exhibition collection functions or operate programs using an artist's real property. An artist's estate plan can create more than one foundation (for example, a grantmaking foundation and a program foundation operating an artist residency), or alternatively can establish a foundation and a related public charity, such as a house museum. Not all artist-endowed foundations exist in perpetuity. Some estate distribution foundations are created with a term limit, while others exist briefly in pass-through mode. Foundations that function as house museums are likely to convert to public charity status in order to garner broader support than provided by the artist's bequest.

Early History of the Field

The two earliest US artist-endowed foundations identified by the Study are the Rotch Travelling Scholarship (Ruling Year 1942), MA, and the Louis Comfort Tiffany Foundation (Ruling Year 1938), NY, the former with a precursor lifetime entity formed by architect Arthur Rotch and his siblings in 1883 and the latter with a precursor lifetime entity formed by the designer in 1918. Both have a generative mission, the former to advance architectural education through support to young architects for travel and study abroad and the latter initially by operation of a residency program and now by grants to artists and designers.

Foundation formation in the US picked up mid-century, exemplified by the Martin B. Leisser Art Fund (Ruling Year 1942), PA, created posthumously by the painter to assist student artists and support museum art acquisitions; the (Madge) Tennent Art Foundation (Ruling Year 1955), HI, set up during the painter's lifetime to operate a public art collection; and the Sansom Foundation (Ruling Year 1959), FL, established 21 years after the death of artist William Glackens by his family to own the artist's works and make grants supporting the arts and assisting animal welfare. This was the first artist-endowed foundation created to fund its grants through sales of an artist's works.

Among foundations formed by US artists who achieved postwar prominence are the Charles E. Burchfield Foundation (Ruling Year 1967), NY; the Josef and Anni Albers Foundation (Ruling Year 1972), CT; and the Adolph and Esther Gottlieb Foundation (Ruling Year 1976), NY. These represent three typical ways in which artist-endowed foundations are structured: with a function of grantmaking; with a function as study center and exhibition collection along with ancillary activities, such as artist residencies; and with a function of grantmaking combined with an exhibition program.

Artists' Demographics Influencing Foundation Formation

Artists' demographics point to a variety of considerations influencing decisions to create an artist-endowed foundation. The most prominent factor appears to be survivorship. Among foundations associated with deceased artists, more than 60 percent of those holding assets of \$1 million and above are associated with artists who were not survived by children; 40 percent had no immediate survivors—defined as a spouse, nonmarital life partner, or child—and 22 percent were survived only by a spouse or nonmarital life partner. Examples include foundations associated with Adolph Gottlieb, Hans Hofmann, Lee Krasner, Robert Mapplethorpe, Barnett Newman, Joan Mitchell, and Andy Warhol.

Artists' demographics also relate to motivations in charitable purpose. Among foundations holding \$1 million or more in assets, those associated with deceased artists who had immediate heirs beyond a surviving spouse or nonmarital life partner are more likely to function as study centers, exhibition programs, or house museums. Those associated with artists who had no immediate heirs or were survived only by a spouse or nonmarital life partner are more likely to be grantmaking foundations or include grantmaking among key functions.

Public Tax Policy as One Influence in Foundation Formation

Although estate taxes are not a factor when an artist's estate plan exclusively benefits a charitable organization, they can be a potential influence contributing to foundation formation in other circumstances. The estates of successful artists that achieve market recognition during their lifetimes can have substantial value but be significantly nonliquid. When such an artist's estate plan includes noncharitable bequests subject to estate tax, creation and funding of a private foundation is one means to accomplish the reduction of nonliquid, taxable assets held in the estate. At the same time, however, other aspects of tax policy, particularly the 100 percent federal estate tax marital deduction, might actually serve to delay or even eliminate the need for formation of foundations among those artists with surviving spouses.

Charitable Activities of Artist-Endowed Foundations

Support to Individual Artists and Scholars

Grantmaking to individuals, primarily artists but in some cases scholars, is an interest to varying degrees among one-third of the 30 largest artist-endowed foundations identified by the Study. Some of these foundations have a primary interest, as a single focus or one of a few program areas, and these divide between use of open application and eligibility by nomination. Others make awards or present prizes, both by nomination, typically in combination with other functions. A small group operates residency programs for artists and scholars. Many artist-endowed foundations choose to provide support to artists and scholars through grants to organizations.

Grants and Charitable Sales of Artworks

Almost one-quarter of foundations with assets of \$1 million or more make grants or charitable sales of artworks. Half do so periodically or at particular points in a foundation's lifecycle. Another half undertake programmatic initiatives, making grants of artworks or making partial grants/partial sales, sometimes referred to as museum sales programs, as an ongoing focus or a time-limited endeavor.

Grants to Organizations

Two-thirds of artist-endowed foundations with \$1 million or more in assets make grants to organizations, some on a discretionary basis, but the great majority on a sustained basis and as a primary focus. Much grantmaking targets art institutions, including museums, art education organizations, and those supporting artists and their works. Non-art purposes include support to address HIV-AIDS, animal welfare, social justice, mental health, the environment, and in many cases, community betterment generally in locales to which artists and their families have ties.

Direct Charitable Activities

More than half of artist-endowed foundations with assets of \$1 million or more realize their charitable purposes by conducting direct charitable activities, either exclusively or in combination with grantmaking. Half of these function as exhibition programs or as study centers with archives and study collections made available to scholars, curators, educators, and students for study purposes. Such foundations undertake research, sponsor scholarship, issue publications, assist art conservation, lend artworks to museums, organize and circulate exhibitions, prepare educational materials, and so forth. The other half divides evenly among functions as house museums open to the public; operation of artists' and scholars' residency programs or art education programs; and multiple functions, such as grantmaking in combination with exhibition programs.

FINDINGS ON FOUNDATION PRACTICE

The Study examined foundation practice across a number of topics, including: foundation formation, governance and management, programmatic use of artists' assets, foundation economic models, and overall foundation viability. Ten key findings hold the greatest significance for the next generation of artist-endowed foundations.

Relevant expertise in legal advising

Mistakes costly to artist-endowed foundations often are associated with legal advising that lacks expertise in private foundation law. Effective advising of artist-endowed foundations requires expertise in private foundation law (which is not the same as art law), intellectual property law, trust and estate law, or other areas of law. Individuals creating and managing artist-endowed foundations are responsible as clients to retain and work with appropriate legal counsel.

Fiduciary responsibility for professional development

As in the greater foundation universe, many individuals who become leaders and board members of artist-endowed foundations do not have experience in foundation management and regulation. They might be expert in related areas, such as art museums or art history, which are governed respectively by the law of public charities and by peer-group professional guidelines, each different than for private foundations. Managers and board members of artist-endowed foundations are responsible for seeking professional development to educate themselves in their new roles.

Uncertainty about conflict of interest

There are varied opinions among legal advisors with respect to how laws regulating conflict of interest apply to artist-endowed foundations. Some new foundations with missions to educate about and promote an artist's works are being formed with boards whose members include persons that own, sell, and license the artist's works, potentially benefiting economically from the foundation's activities and heightening possible conflict of interest risks, particularly in the absence of experienced foundation management.

Artists' lifetime foundations

Artist-endowed foundations active during artists' lifetimes differ significantly from those active posthumously. Artists' lifetime foundations focus on grantmaking or, in some cases, conduct programs such as residencies. They do not own the artist's artworks or intellectual properties or undertake study and exhibition activities focused on the artist's oeuvre, as do posthumous foundations. These types of activities by an artist's lifetime foundation might inadvertently breach laws prohibiting private benefit and self-dealing if they serve to promote the artist's career, thereby benefiting the artist economically.

Factors in foundation viability

Artist-endowed foundations require administrative competencies among individuals in governance and staff roles in four key areas: program expertise—effective implementation of direct charitable activities and grantmaking programs that merit exempt status; curatorial expertise—knowledgeable care and appropriate disposition of art collections, archives, and intellectual property, whether intended for income purposes or charitable use; business management expertise—capable transformation of the diverse resources contributed under an artist's estate plan into a sustainable economic enterprise; and foundation administration expertise—basic knowledge of how to operate for public benefit consistent with private foundation law and regulations. The practice of forming foundations with boards comprising only artists' relatives and associates might not provide the required competencies.

Realistic assumptions about art

Artist-endowed foundations funded only with art will not be viable unless the art has economic value. If art sales did not support the artist during his or her lifetime, art is unlikely to be sufficient as a foundation's sole resource. Art that requires a long-term strategy to develop economic value must be supplemented by financial resources sufficient to sustain the foundation and its programs and care for the art in the meantime. Artworks classified as charitable-use assets, thereby excluded from required annual distribution calculations, must actually be used, or held for use, in direct charitable activities.

Uncertainty about commercial activity

In support of their charitable and educational missions, artist-endowed foundations endowed with art collections and intellectual property periodically sell art, license intellectual property, edition works for sale, and engage the art market in other ways. Educational and charitable purposes and periodic commercial activities often intertwine, with realization of educational value in some instances dependent on economic activities that enable broad dissemination and public access to artists' creative works and principles. There are differences of opinion in some cases as to how such activities with foundations' assets relate to laws limiting business activity and holdings by exempt organizations and private foundations.

Public benefit, charitable purpose, and professional practice

There can be confusion among artists' heirs and beneficiaries about the change from private purpose to public benefit when artists' assets are contributed to private foundations. Decisions about programmatic use and access to archives no longer are a private individual's prerogative, but are institutional, based on fiduciary responsibility for assets subsidized through tax exemption to serve a public benefit. Legacy stewardship is not a charitable purpose and does not suffice as a foundation's mission, which is educational or charitable and benefits individuals unrelated to the artist.

Public benefit derived from charitable-use assets

Foundations increasingly choose to classify art assets as exempt purpose assets, used in direct charitable activities such as study centers and exhibitions programs, and as such, excluded from calculation of the annual charitable distribution requirement. As a greater number of art collections flow into the artist-endowed foundation field in the coming decades, the scale of assets classified as exempt purpose assets will increase substantially. Effective realization of the charitable use of such assets will be important to justify this practice.

Transparency and visibility

Spurred by heightened regulation and public concern, a movement toward greater transparency is advancing in philanthropy. As they grow in number, artist-endowed

foundations have the opportunity to increase their visibility, offering inspiration to future artist-donors, educating policymakers about how they differ from art museums and proprietary artists' estates, and informing the public about their charitable and educational purposes, which are supported through periodic art sales, as well as development and licensing of their intellectual properties.

Finally, formation of artist-endowed foundations most often is related to estate planning. The average age at which artists are creating lifetime foundations, now 74 and rising, indicates estate planning is taking place ever later in artists' lives. In some cases, options for effective estate planning strategies narrow with age. Beginning estate planning earlier in their lives can offer artists a greater range of choices to realize plans for both family members and for posthumous philanthropy.

LOOKING AHEAD

Field Growth and Development

Demographic data on aging artists suggest that the number of those in a position to create a new foundation will grow. Some of these artists will choose to create a foundation, expanding the artist-endowed foundation field even as a small percentage of foundations continues to terminate or convert to public charity status. Surviving spouses currently managing artists' estates will make their own estate plans, in some cases creating new foundations. Despite the current economic downturn, the field's assets are likely to expand. In addition to new foundations, foundations created in the past decade and funded annually by living donors will receive full funding upon their founders' deaths.

The types of artists creating foundations and types of assets contributed will continue to broaden as artists active in a greater range of media reach their seventh decade. The number of women artists and artists of color in a position to create a foundation will increase, but whether that will translate to greater diversity among artists who do create foundations—as well as among foundation boards, staff, and program interests generally—is difficult to predict. However, as a positive sign, among new foundations are several whose programs take up matters of diversity in race and ethnicity, gender, and sexuality.

Opportunities to Strengthen the Field for New Artist-Endowed Foundations

With artist-endowed foundations poised to expand in number and aggregate assets, the Study's findings point to seven objectives whose realization will strengthen the artist-endowed field overall. In so doing, these objectives will help ensure that the next generation of artist-endowed foundations has the greatest potential and best opportunity to fulfill its donors' charitable intentions:

- 1) clear visibility of artist-endowed foundations, their programs, and their commitment to public benefit;
- 2) transparency in foundation governance and administration;
- 3) effective practice in foundation governance and management by trustees, directors, and officers;
- 4) optimal public benefit deriving from artworks classified as charitable-use assets;
- 5) informed choices about economic viability by those creating foundations;
- 6) access to the experiences of established foundations in developing charitable programs; and
- 7) increased information about alternative forms for artists' posthumous philanthropy.

Recommendations for Future Research

A recommended agenda for future research on critical issues identified by the Study focuses on five areas:

- 1) expanding the availability of relevant data about the artist-endowed foundation field;
- 2) stimulating policy analysis of the dual roles played by art and intellectual property assets and associated charitable, educational, and commercial activities;
- 3) encouraging policy scholarship and discussion concerning potential conflict of interest risks associated with artist-endowed foundations' unique characteristics;
- 4) developing professional practice principles, including for institutions and individuals stewarding artists archives, for artists bequeathing their estates to museums and educational institutions, and for artists' lifetime documentation and inventory practice; and
- 5) increasing information exchange and exploration about effective strategies for posthumous philanthropy by artists for whom a private foundation is not a viable option economically.

Finally, the Study's quantitative research should be updated with 2010 data in order to provide the next five-year benchmark for comparative analysis of the field's development over 20 years. Data for tax year 2010 should be available for the greatest number of foundations by 2012.

DISSEMINATION

The Study report and its materials are available online at www.aspeninstitute.org/psi/a-ef-report and also can be purchased in hard copy at the Aspen Institute's online bookstore. Over the coming year, the Study's findings and recommendations will be disseminated through presentations at conferences and meetings of professional organizations in the arts, philanthropy, law, and related fields, and through release of additional publications and materials.

CONCLUSION

The history and evolution of the artist-endowed foundation field is the story of individual artists, and often their family members and associates, committed to a characteristically unique cultural and philanthropic vision, few of whom assumed that a broader enterprise would emerge from their individual efforts. To their great credit, artists whose creative works and generosity made possible the earlier generation of artist-endowed foundations have contributed defining concepts to what is now an emerging field. Providing assistance to realize talents of artists and creators at all stages of their careers, establishing an enduring cultural resource as reference and as inspiration to specialists and to the general public, helping to better local communities and support efforts that define the humanity of our world for all its beings—these themes found among the earliest artist-endowed foundations are evident among foundations today. There can be little doubt now that there will be artists who have philanthropic visions, charitable intentions, and exceptional resources of some character and scale to commit to their realization. The task at hand is to make available useful information and develop an informed and supportive environment to ensure that the next generation of artist-endowed foundations has the greatest potential and best chance to fulfill its donors' charitable intentions.

¹ The Ruling Year is the year the Internal Revenue Service approved a foundation's application for recognition of tax exemption, and is used by the Study to define a foundation's year of creation.

² Analysis focused comparatively on benchmark years at five-year intervals from 1990 to 2005. Aggregate revenue and disbursements were analyzed across the 15-year period. A current snapshot profiled the field as of 2005.

PART A.

FINDINGS: OVERVIEW OF THE FIELD

I. INTRODUCTION

The chapters of this section explain the Study's purposes and processes by way of an introduction to the Study report as a whole. The first two chapters describe the Study's research program, its goals, and methodology, and discuss the multiple audiences envisioned for the Study report and how the report's materials are likely to be used. The final chapter highlights the issue of terminology as it presents challenges in communicating about key concepts and provides definitions of terms employed in the emerging artist-endowed foundation field and used in the Study report.

I.1 RESEARCH PROGRAM

The Study's research program focused specifically on private foundations established by visual artists in the US. Other types of creative artists—authors, choreographers, composers, and playwrights—and their heirs and beneficiaries have established private foundations to own and use their intellectual property and related assets for charitable purposes.¹ However, there are relatively few of these compared to foundations being created by visual artists, which are sufficient in number, for example, to have initiated a collegial exchange network around recognized shared interests. In addition, works of visual art and design, and the associated intellectual properties, in many cases have distinctive characteristics that inform their roles as cultural and economic resources for charitable and educational purposes. That said, while deriving from a specific focus on foundations established by visual artists, it is hoped that the Study's findings will be relevant ultimately to a broader universe of creative artists.

Likewise, entities located abroad that conform generally to the Study's definition of an artist-endowed foundation have been identified, some of which are among the earliest manifestations of the artist-endowed foundation form. Examples of these are discussed in **9.7.3 Artist-Endowed Foundation Internationally**. The Study's research, however, focused specifically on artist-endowed foundations in the US. Private foundations in this country operate under a regulatory regime with a required level of transparency that produces a greater depth of data available for public examination and research than is available currently in most other countries. As data availability continues to improve in the US and transparency increases in countries abroad, it may be possible to develop comparative analyses of the artist-endowed foundation form in multiple regions internationally.

Research Program Components

The Study's research program encompassed six related components designed to define, measure, and describe the emerging artist-endowed foundation field, document its genesis and development, and examine trends and critical issues in practical and policy matters that have shaped and will influence the field as it evolves in the coming decades. Several organizational teams implemented the respective research components.²

- Quantitative research, including a census of artist-endowed foundations and a data profile of the artist-endowed foundation field, examination of trends in foundation formation and focus, and projection of the field's future development based on these trends.
- Bibliographic research to identify writings about artist-endowed foundations and professional literature relevant to artist-endowed foundations.
- Qualitative research based on interviews about practice and policy with individuals who have been influential in creating and leading artist-endowed foundations.
- Focus group convenings to explore critical issues and review preliminary findings with foundation donors; professional advisors; and trustees, directors, and officers.
- Preparation of briefing papers authored by independent scholars to address issues of practice and policy identified during quantitative and qualitative research.
- Identification of opportunities in practice and future research to strengthen the emerging artist-endowed foundation field and bolster the effective charitable use of its unique assets.

The results of the research activities presented in this Study report comprise three sections. The first section reviews research findings and provides an overview of the artist-endowed foundation field, concluding with a discussion of the field's prospects and recommendations with respect to practice and future research. The second section draws on research findings and briefing papers to provide an orientation to considerations in foundation practice in forming, sustaining, and terminating foundations, as well as planning and conducting charitable programs. The third section features the collected briefing papers by independent scholars that together inform the discussion of foundation practice.

Quantitative Research

As the first effort to examine artist-endowed foundations, a central task of the Study's research program was to define such an entity in terms that could be confirmed by

independent criteria. For the Study's purposes, an *artist-endowed foundation* is a tax-exempt, private foundation created or endowed by a visual artist, the artist's surviving spouse, or other heirs or beneficiaries to own the artist's assets for use in furthering charitable and educational activities serving a public benefit. Artists' assets derive from art-related activities, as well as other sources unrelated to art. Assets conveyed to artist-endowed foundations typically include financial and investment assets, art assets (such as art collections, archives, libraries, and copyrights and intellectual property), real property (such as land, residences, studios, exhibition facilities, and nature preserves), and other types of personal property.

This definition of *artist-endowed foundation* does not include several types of entities. These are honorific entities and memorial funds, some organized as private foundations, that bear the name of an artist but were not created by the artist or the artist's heirs or beneficiaries;³ entities that are not private foundations but are public charities, some with "foundation" in their title;⁴ and artists' estates organized as noncharitable, non-exempt entities, typically private trusts or limited liability corporations, that own, sell, and license artists' works or rights for the benefit of private individuals.⁵

For the Study's purposes, *visual artists* were defined as those whose professional activities have produced art sales data or whose works have been represented in collections, critical publications, databases, and venues of professional art and design fields. Visual artists identified as associated with private foundations were categorized in five broad primary roles, based on roles defined in standard bibliographic references: painters; sculptors; photographers; illustration artists (animators, cartoonists, comic book artists, and illustrators); and designers (architects, craft artists, graphic designers, and product, theatrical, and interior designers). The lack of fine art filmmakers, new media artists, and conceptual or performance artists possibly reflects the fact that larger numbers of artists with primary roles creating in these forms are only beginning to enter their seventh decades, the point at which the Study's findings indicate artists typically create their foundations. It may also say something about how artists are compensated for those art forms.

The process to develop criteria for the Study's definitions of *artist-endowed foundation* and *visual artist*, conduct a census to identify foundations consistent with those criteria, and assemble and analyze data for the identified foundations drawn from annual information returns (Forms-990PF), is described in detail in **Appendix A.3 Quantitative Profile of the Artist-Endowed Foundation Field**.

The framework for quantitative analysis focused comparatively on benchmark years at five-year intervals from 1990 to 2005. Aggregate revenue and disbursements were analyzed across the 15-year period and an in-depth profile was prepared for 2005, the most recent

year for which data on the greatest number of foundations were available at the time of analysis. Looking forward, analysis of the next five-year increment, for 2010, by necessity would be timed to data availability; data for the greatest number of foundations most likely will be available in 2012. In the meantime, to assess the impact of the current economic downturn on artist-endowed foundations, select 2008 data for foundation assets and grantmaking were reviewed, 2008 being the most recent year for which data on the greatest number of foundations are available now.

Quantitative analysis was iterative, drawing on preliminary findings from the qualitative and bibliographic research, and at many points proved challenging. In some cases, dimensions on which trends relevant to artist-endowed foundations could be measured were not among available data. In other cases, critical data, such as that for art assets, were found to be reported by foundations in a wide variety of ways, necessitating manual collection. Reflecting the iterative nature of the research, an initial census and data profile was completed in 2007. This initial material was further developed and updated in 2008, using the 2005 data, in order to extend findings on several important points that had emerged during the qualitative research, including foundations' practices with respect to direct charitable activities, classification of assets for charitable use, and how these practices relate to legal status.

Bibliographic Research

Literature relevant to artist-endowed foundations was found to be dispersed across several specialized fields—philanthropy, art, and the law of both realms—and was almost exclusively incorporated within publications on other topics. To accommodate this range, a general, annotated bibliography on the literature of philanthropy was prepared for the Study report section addressing the overview of the field and a more detailed, annotated listing of references concerning topics relevant to foundation practice was prepared for the Study report section addressing considerations in practice. In addition, foundations' extensive involvement in publications, directly and through licensing activities, merited presentation in a separate list that serves as a documentary record of their activities over time.

Qualitative Research

Interviews were conducted with a wide range of individuals chosen for their varied perspectives as persons involved in founding, managing, governing, or advising artist-endowed foundations.⁶ Among these were artists and artists' surviving spouses, family members, heirs and beneficiaries, and personal and professional associates; foundation trustees, directors, and officers; and professional advisors on legal, financial, and art matters. Persons interviewed also were selected based on their involvement at different points in foundations' life cycles—formation, start-up, operation, and in some instances, termination. Most individuals interviewed were identified through review of foundations' annual

information returns (Forms 990-PFs); some not yet associated with a foundation were referred through their inquiries to existing foundations.

Interviews were based on material drawn from foundations' annual information returns (Forms 990-PFs) or foundation-related sources identified during bibliographic research and also incorporated preliminary findings from the data analysis of field trends, as well as general bibliographic research. In all cases, interviews were conducted on an informational basis, not for attribution, an approach that provided for candid review of the topics at hand. Presentation of the Study's findings reflects this methodology; published information is cited whereas individual quotes are not utilized.

Focus Group Convenings

Focus group convenings were held to review preliminary findings, comment on draft briefing papers, and explore critical issues identified during research.⁷ Separate sessions were conducted with foundation trustees, directors, and officers; foundation donors; and legal advisors to foundations.⁸ Participants were selected using the same criteria as that used for the individual interviews. As with interviews, convening discussions took place on an informational basis, not for attribution. Additional convenings to review key aspects of educational and charitable program practice were held with foundation trustees, directors, and officers. These focused on identification of foundations' educational and charitable programs, foundation support to individual artists, and foundation administration of artists' archives. Participants selected were those active in managing such programs.

Briefing Papers by Independent Scholars

As the quantitative, bibliographic, and qualitative research progressed, topics were identified that required expert commentary. This proved necessary either to support further analysis of the data or as a resource for the Study's intended audience on subjects where bibliographic research found that literature and reference materials were scarce or, in some cases, nonexistent. Fourteen independent scholars recognized as authorities in their respective fields were invited to prepare briefing papers addressing trends and critical issues identified during research, drawing on their ongoing scholarship to focus specifically on artist-endowed foundations. The introduction to the Study's collected briefing papers details the trends and issues and how the particular topics were framed for authors' consideration. Individual briefing papers were reviewed by the Study Committee, several were discussed in preliminary form during focus group convenings, and some also were reviewed in draft form by the authors' own peer review processes.

Recommendations on Practice and Future Research

Findings concerning trends in foundation formation, assets, and charitable activities were reviewed in combination with issues identified during focus group convenings and small-group discussions to identify and prioritize opportunities that would strengthen the artist-endowed foundation field going forward. These were grouped as recommendations on

practice, addressed to established and new foundations as well as to persons forming foundations, and recommendations on future research, addressed to the artist-endowed foundation field itself as well as to leaders of professional associations, policy research centers, and service organizations in philanthropy and the arts with an ongoing involvement in scholarship, policymaking, and convening activities related to the identified topics.

Study Committee Review

Throughout implementation of the research program, findings were reviewed by the project's Study Committee.⁹ The committee met periodically to monitor research progress, provide guidance on revisions to the research program, identify independent scholars as potential authors of briefing papers, and review and comment on draft briefing papers, report chapters, data reports, and recommendations. Committee members observed focus group convenings, small-group convenings on program practice, and related presentations in which preliminary findings were discussed. Several committee members authored briefing papers for the Study.

Additional Considerations

The next two chapters round out this description of the Study's research program. The chapter immediately following outlines the audiences for the Study report and discusses the ways in which the Study report and its component parts are likely to be used. The concluding chapter in this introductory section reflects on terminology used in the emerging artist-endowed foundation field, noting its derivation from related but disparate fields and the ways multiple meanings can present challenges in communicating important concepts. Key terms are discussed and defined as preparation for the broader Study report.

¹ See Edward Albee Foundation, Truman Capote Charitable Trust, the Kurt Weill Foundation for Music, and Jerome Robbins Foundation and Robbins Rights Trust.

² Organizational teams are detailed in **Appendix A.I.C Research Partners**.

³ See Edward S. Curtis Foundation, the William H. Johnson Foundation for the Arts, and the Paul Rudolph Foundation.

⁴ See the Byrd Hoffman Watermill Foundation (Robert Wilson), Cosanti Foundation (Paolo Soleri), and Frank Lloyd Wright Foundation.

⁵ See Man Ray Trust, (Piet) Mondrian Trust, and the Estate of David Smith.

⁶ Interview participants are listed in **Appendix A.I.B Participants: Interviews and Focus Group Convenings**.

⁷ Focus group meetings and related presentations are listed in **Appendix A.I.A. Focus Group Convenings and Presentations**.

⁸ Focus group participants are listed in **Appendix A.I.B Participants: Interviews and Focus Group Convenings**.

⁹ Study Committee members and their affiliations are listed in **Appendix A.I.D Study Committee Members**.

I.2 AUDIENCES AND USE OF THE STUDY REPORT

The Study's goal is to help the next generation of artist-endowed foundations make the most of its donors' generosity in service to a charitable purpose. Providing access to useful information is central to achieving this goal. The audience for this information is diverse and includes individuals who require different types of material, ranging from practical to more specialized information. The Study's audience includes a general readership of artists and their associates involved in estate planning incorporating charitable purposes; artists and artists' heirs or beneficiaries and their professional advisors involved in planning, establishing, and starting up new artist-endowed foundations; a broader universe of policymakers, scholars, researchers, and leaders in practice whose activities in the philanthropy, arts, journalism, and higher education realms have an impact potentially on the artist-endowed foundation field's evolution; and leaders of the artist-endowed field as it now stands.

Study Report Audiences

A General Audience

Literature advising on artists' estate planning concerns increasingly encourages artists to consider creation of a private foundation as an estate planning strategy. Not surprisingly, therefore, one of the largest audiences reviewing the Study's findings will be those individuals—artists, as well as artists' family members and personal or professional associates—who want to know whether or not a private foundation is appropriate for their particular estate planning purposes. During the course of research, it became clear that the Study report will serve an important role if it provides objective information enabling artists and those advising them to determine that a private foundation is not the right choice in their specific circumstance.

The Study's aim is not to promote creation of artist-endowed foundations, but to encourage creation of artist-endowed foundations that will be able to successfully realize their donors' charitable intentions. Addressing this matter is unlikely to blunt the decision to create a foundation where it is warranted and, in fact, is likely to improve the caliber of such decisions.

In many cases, the decision that a private foundation is not an optimal choice will be due to basic economics, given the expense to establish and operate a private foundation. In other cases, it will be due to the nature of an artist's intention (for example, for a private purpose that by definition cannot be served by a tax-exempt organization). It might be due also to a charitable purpose served more appropriately by another philanthropic form, particularly

when a scale of resources is required that exceeds those to be made available under an artist's estate plan and additional funding will need to be sought. Lastly, it might result from recognition that planned transactions or governance arrangements involving insiders who retain interests in artists' works and rights would be accommodated more appropriately by an entity with a legal status other than that of a private foundation, given its strict limitations in such matters.

The needs of this general audience are considered in the Study report's chapter and briefing paper reviewing other philanthropic forms used by artists, as well as by the recommendations for future research, including on efforts to increase alternative models for artists' posthumous philanthropy.

A Central Audience of Practitioners

The central audience for the Study's findings will be those individuals, as well as their professional advisors, who are considering or initiating steps to plan, organize, or start up a new artist-endowed foundation, having determined that this organizational form is a match to their resources and philanthropic purposes. Also among this central audience are those individuals and professional advisors involved in updating the design of an artist's lifetime foundation following the artist's death and the foundation's receipt of its donor's bequest, including assets that are intended for use in direct charitable activities, such as a study center, exhibition collection, or residency program.

This central audience is relatively focused. It includes artists, artists' surviving spouses, family members, heirs and beneficiaries, personal and professional associates, and professional advisors, along with new foundation trustees, directors, and officers.

The bulk of the Study report material has been prepared with this audience in mind. These materials include a sampling of earlier foundations and their evolution, a taxonomy of foundation types by function, descriptions of the field's representative charitable activities, and a discussion of considerations in foundation practices. The discussion of practices includes foundation formation, sustenance, and termination, with observations on economic models and factors in foundation viability, as well as planning and implementation of charitable activities.

Members of this audience include persons with expertise in key areas of foundation activity, such as contemporary art practice and art history scholarship, as well as persons less informed on these and other topics. It is possible, for example, to find oneself in a position of responsibility with respect to an artist-endowed foundation although not familiar with the professional art field. Recognizing this, the choice has been made to include limited, basic information on such subjects as they pertain to foundation practice with the expectation that this will be useful to some though not required by others who are expert in these

areas. In general, the Study report's discussion of findings and practice and most of the briefing papers by independent scholars together speak to a nonspecialist audience, while a few briefing papers do address more specialized topics and audiences.

Leaders Shaping the Policy and Practice Environment

Policymakers, scholars, researchers, and leaders in practice in the fields of philanthropy, arts, journalism, and higher education whose decisions help to shape the environment for new artist-endowed foundations make up the Study report's farthest reaching audience. The aim here is to provide material that will offer a context for those who will be interacting with the emerging artist-endowed foundation field in the course of their professional activities, in some cases for the first time. One goal is to illuminate the artist-endowed foundation form and its distinctions from more familiar forms, such as art museums and other tax-exempt organizations owning art assets, as well as from proprietary entities selling and licensing artists' works. Another is to connect the concerns of the artist-endowed foundation field with research and policy interests in the philanthropy and arts community broadly.

The Study report's material for these purposes includes a description of the field and its trends in concrete terms, in combination with a discussion of its history and influences, representative charitable activities, and international counterparts. In addition, recommended priorities for future research on practice and policy matters emphasize opportunities that build on existing lines of scholarship and research underway by professional associations, policy research centers, and service organizations in philanthropy and the arts.

The Artist-Endowed Foundation Field

Lastly, leaders of the artist-endowed foundation field—trustees, directors, and officers of existing foundations—are a key audience for the Study's findings about opportunities to strengthen the field for the next generation of artist-endowed foundations. The field's leaders, acting individually as well as in combination, can take steps that will have a significant, positive impact on the next generation of private foundations created by artists or their heirs or beneficiaries and will also increase alternative options for artists' posthumous philanthropy generally. A discussion of these recommended opportunities is directed to this audience, as well as to leaders in the larger philanthropy, arts, and public policy communities who understand the potential importance of this small but growing field to the contemporary arts and cultural philanthropy infrastructure broadly.

Use of Study Report Materials

The Study report will be employed in different ways by its various audiences. Many concerned with matters of practice are likely to use various chapters as topic-specific resources on a case-by-case basis according to their concerns of the moment. Examples of

this use would be as a resource for orientation to considerations in administration of artists' archives or in planning programs making grants to individuals. For this reason, each chapter discussing an area of practice incorporates summary information about considerations that pertain to private foundation law and regulations as these might have an impact on potential activities in the particular area. This is in addition to chapters and briefing papers that provide an overview of such matters specifically (for example, with respect to conflict of interest policies and practice).

In all cases, Study report materials are exclusively informational and educational in purpose and are not intended, nor can they be used, as legal guidance. Individuals planning, creating, and starting up private foundations should do so with the guidance of legal advisors expert in the relevant laws and regulations that apply to private foundations.

More broadly, it is hoped that the Study report will expand the conversation about artist-endowed foundations and their prospects and help inform discussions in ways that contribute to the most productive decisions in supporting artists' charitable intentions and posthumous philanthropy.

I.3 REFLECTIONS ON TERMINOLOGY

Terminology emerged as an important factor during interviews and focus group convenings, presenting interesting challenges for research and signaling potential complexities in communications with the Study's intended audiences. There are good reasons for confusion about terminology. Artist-endowed foundations sit at the intersection of several specialized fields—philanthropy, art, and the law of both realms—and each utilizes a specific terminology. In some cases, different meanings are assigned to the same term, depending on the field. Within the respective fields, there can be multiple uses of a common term, and beyond these, uses vary internationally. In addition, terms in general use can take on a particular meaning when employed within the context of a charitable, tax-exempt organization. In light of this multiplicity of meanings, a few preliminary comments on terminology and usage will be helpful.¹

Legacy Stewardship

A case in point is the term *stewarding an artist's legacy* or *legacy stewardship*—typically referring to monitoring and promoting an artist's professional reputation and art historical standing. Although this term was found to be used to describe artist-endowed foundations' activities and purposes, closer consideration of its meaning leads to the observation that legacy stewardship in and of itself is not a charitable or philanthropic activity. Legacy stewardship might be a by-product but cannot be the mission of an artist-endowed foundation, which to qualify for tax exemption must be committed exclusively to an educational or charitable purpose that benefits broad publics whose members have no relationship to its founder or related persons. This is an important distinction and one that is central in avoiding confusion between artist-endowed foundations and their tax-exempt purposes, on the one hand, and proprietary entities operated for the benefit of private individuals, such as most artists' estates, on the other.

Foundation

Commonly used in philanthropy, *foundation* derives from *private foundation*, a term for a specific category of charitable, tax-exempt organization that is regulated by the Internal Revenue Service (IRS) under specific rules set forth in the federal tax code. Private foundations typically are established and funded by a single private source, such as an individual donor, family, or business firm. Most charitable, nonprofit organizations are not private foundations, but are public charities, another category of tax-exempt entity that is not dependent on a single donor but instead receives a substantial portion of its funds from multiple sources, including members of the general public. Public charities are regulated by rules that can differ significantly from those for private foundations.

Use of the word *foundation* in an organization's title has no bearing on its tax status and, by extension, the rules with which it must comply. An entity can be a private foundation under

tax law and not use the term *foundation* in its title. The J. Paul Getty Trust and Carnegie Corporation of New York would be examples. Likewise, an entity can use the term *foundation* in its title and not be classified for tax purposes as a private foundation. This is the case with community foundations, all of which are public charities. There are regional patterns in common usage of the term *foundation*. In European art circles, *foundation* often is used interchangeably with *museum* and *art collection*. In the US, the term is generally understood to describe a grantmaking entity. Thus in the US, public charities that make grants, such as community foundations, are referred to in some case as *public foundations*.

Private

In general usage, *private* has innumerable meanings depending on the context in which it appears. Not surprisingly, then, there can be confusion as to what *private* means in the term *private foundation*. Appended to *property* or *art collection*, the term *private* conveys exclusivity of possession, proprietary control, and right of use—ownership by a particular person or entity for their individual benefit, including the right to restrict information or access as a dimension of ownership. In contrast, however, the term *private* as it appears in *private foundation* was intended by Congress to distinguish between tax-exempt entities supported solely by a private individual, family, or business firm, and tax-exempt entities that are supported substantially by multiple sources, including members of the general public, and therefore are known as *public charities*.

As such, the assets of a private foundation are not the private property of its founder, substantial contributor, or any insider, and access to and use of its assets cannot be determined by the personal purposes of these individuals. Among the significant differences in the two meanings of *private* is the matter of public information and transparency. Private foundations are obligated by law to make information about their activities fully available to the public. For example, private foundations are required to report the identity of their donors and the gifts they receive on the annual information return (Form 990-PF) filed with the IRS and available for review at online sites such as GuideStar (www.guidestar.org).

Foundation Formation

The terms *foundation formation* or *foundation creation* proved confusing for some. Depending on the perspectives in the conversation, a foundation might be considered formed when an artist executes a will directing the establishment of a posthumous foundation, even if the estate plan is prepared decades prior to the artist's death. In a different view, a foundation might be considered formed when corporate papers are filed or a trust document executed, although these actions generally take place prior to approval of a foundation's application for recognition of tax exemption by the IRS. Research purposes require a date consistently confirmable as relevant to all foundations. For the purpose of the Study, a foundation's Ruling Year—the year its tax-exempt status is recognized by the IRS—is the year referred to when discussing a foundation's formation or creation.

Charitable

In common usage, *charitable* describes benevolent acts assisting the less fortunate and contributing to the public good. In philanthropy, the term *charitable* identifies a specific tax-exempt purpose, one of the purposes to which organizations must be dedicated exclusively as criteria for tax exemption under the Internal Revenue Code. These purposes include religious, charitable, scientific, testing for public safety, literary or educational, prevention of cruelty to children or animals, medical research, and amateur athletics. However, *charitable* also is used in the philanthropy field as an overarching term describing public benefit purposes generally. In this way, the educational and grantmaking activities of an artist-endowed foundation might be referred to broadly as its charitable activities, advancing its charitable purpose. Similarly, in describing organizations, *charities* and *charitable organizations* are commonly used interchangeably with *nonprofit organizations* and, as such, are understood to include private foundations as well as public charities.

Education

Education is most familiar as a term describing a formal process in which teaching and learning takes place in a classroom setting. The idea that other types of institutions beyond schools, universities, and colleges are educational in purpose or mission, absent classroom instruction, is evident in broader use of the term as it relates to museums, libraries, and community centers, for example. In the philanthropy field, the identified purposes that merit tax exemption include *literary and educational purposes*, but do not separately specify artistic, cultural, or scholarly purposes, which are understood to be an aspect of *educational purposes*. Thus, artist-endowed foundations' educational programs might encompass a wide variety of noninstructional activities such as research, publication, database development, exhibition, art conservation, documentation, public programming, and the like, as well as activities of an identifiably instructional nature, such as workshops, training, and seminars.

Estate

In law, *estate* is the term for a legal entity comprising a deceased persons' aggregate property and obligations. An estate is permitted to exist for a limited period and terminates under court supervision when all obligations have been met and all property has been distributed as directed by the individual's will. Within art circles, *estate* is common parlance for the aggregate body of artworks, rights, and other property owned privately by an individual or group of individuals who are the heirs or beneficiaries of a deceased artist. There is no time limit on use of this descriptive term, which often is employed to protect the privacy of individuals who are owners—as in "lent by the estate of the artist" or "copyright estate of the artist." *Estate* generally implies private ownership that provides a financial benefit to private parties. In a few cases, however, an institution such as a museum or school that is the beneficiary of an artist or an artist's surviving spouse might use the term to make a distinction between activities involving the bequeathed artworks or rights, on the one hand, and the institution's primary public function, on the other.²

Heir or Beneficiary

In colloquial usage, the term *heir* refers to an individual who receives property under the terms of a deceased person's will. More formally in law, *heir* refers specifically to an individual who as an immediate relative (for example, a surviving spouse or child) has a right by law to inherit the deceased person's property in the absence of a will. The term *beneficiary* refers to any entity or person, whether or not related, that receives property under a deceased person's estate plan. For example, an artist-endowed foundation would be a beneficiary of the artist's estate plan, as would an individual who is unrelated to the artist but is designated to receive the artist's property.

¹ See also **Part B. 6. Glossary of Terms in Practice.**

² See the Art Students League of New York, Estate of Reginald Marsh; School of the Art Institute of Chicago, Roger Brown Estate; Smithsonian American Art Museum, Estate of Gene Davis; etc.

2. FIELD DIMENSIONS AND TAXONOMY

This section of the Study report uses the Study's research findings to develop a broad outline of the emerging artist-endowed foundation field. It first defines the field and describes it quantitatively, including identifying particular characteristics distinctive to these types of foundations that have significance potentially for the field's prospects and development. It then organizes identified foundations in a taxonomy based on the functions undertaken in fulfillment of their charitable purposes, briefly discussing operational aspects of foundations conducting these various functions. Finally, it provides a context for the private foundation form by commenting on alternative philanthropic forms used by artists to realize goals for posthumous philanthropy based on their creative works. As additional context, observations about artist-endowed foundations in countries abroad are featured in **Part C. 9.7.3 Artist-Endowed Foundations Internationally.**

2.1 THE ARTIST-ENDOWED FOUNDATION FIELD: SCOPE, SCALE, AND DEVELOPMENT

Anecdotal information about a few individual artist-endowed foundations has been available in recent years as a result of the foundations' own publications and websites, as well as occasional news media coverage of their activities. Nonetheless, many questions remain about the nascent artist-endowed foundation field as a whole. When did artist-endowed foundations first appear in the US? How many foundations have been created? Is the number of foundations growing? What is the nature of their assets and the scope and scale of their charitable activities? How do these foundations compare to private foundations generally with respect to their characteristics and functions? Are there trends that might indicate the future of this emerging field?

This chapter takes up such questions by defining and describing the US artist-endowed foundation field in quantitative terms. The material in this chapter draws on research conducted in 2007 and updated in 2008, presented in **Appendix A.3 Quantitative Profile of the Artist-Endowed Foundation Field.** This research involved a census to identify artist-endowed foundations in the US, followed by analyses of financial data for the identified foundations drawn from the annual information returns (Forms 990-PF) filed by private foundations annually with the Internal Revenue Service (IRS).

Artist-Endowed Foundation Defined

For the purposes of the Study, an artist-endowed foundation is a tax-exempt private foundation created or endowed by a visual artist, the artist's surviving spouse, or other heirs or beneficiaries, to own the artist's assets for use in furthering exempt charitable and educational activities serving a public benefit. Artists' assets derive from art-related activities, as well as other sources unrelated to art. Among assets conveyed to artist-endowed foundations are financial and investment assets, art assets (such as art collections, archives, libraries, and copyrights and intellectual property), real property (such as land, residencies, studios, exhibition facilities, and nature preserves), and other types of personal property.

Foundation Cohort Used for Analyses

A group of 261 artist-endowed foundations were identified by the census for use as a cohort on which the quantitative analyses would be based. Of these, data were available in whole or in part from the 15-year period of 1990 to 2005 for a total of 239 foundations. Among these foundations, data availability varied year-to-year. Additional artist-endowed foundations continued to be identified following completion of the research report, with the current number of total identified foundations standing at about 300, including those extant and those existing previously but subsequently terminated prior to the research period.

The Foundations

Among the earliest extant artist-endowed foundations are the Rotch Travelling Scholarship and the Louis Comfort Tiffany Foundation. The former was organized initially in 1883 by Boston architect Arthur Rotch (1850–1894) and his siblings in honor of their father, landscape painter Benjamin Smith Rotch.¹ Its mission is to advance architectural education through support to young architects for foreign study and travel. The latter was organized initially in 1918 by the designer (1848–1933) to operate his Long Island, New York, mansion as a residency for young artists and designers. It now makes grants to individual artists and designers on a biennial basis.

As is true in the greater foundation universe, the majority of artist-endowed foundations are relatively small, although that trend is shifting. In 2005, 73 percent of artist-endowed foundations reported assets of less than \$5 million compared to 82 percent in 1990. In the foundation sector overall, 57 percent of foundations generally and 86 percent of family foundations reported assets less than \$5 million in 2006.²

Although 37 percent of all artist-endowed foundations were created during the lifetime of the associated artist, the portion of those created posthumously is on the rise, from 50 percent of those created before 1986 to 69 percent of those formed from 2001 to 2005. Of foundations created posthumously, 64 percent were established within five years of the

artist's death. The average age of artists creating foundations during their lifetimes has advanced, increasing from 64 years prior to 1986 to 74 years by 2005.

Formation and Termination of Foundations

The number of artist-endowed foundations grew rapidly between 1996 and 2005, with 48 percent of those identified for analysis being created during that 10-year period. Growth in the general foundation universe nationally was reported as 43 percent for the same period.³

Indicative of the youth and emergence of the artist-endowed foundation field, the \$1.24 billion in contributions from donors received by artist-endowed foundations represented 56 percent of \$2.2 billion in overall revenue for the 1990–2005 period.

Alongside this growth, research confirmed 10 foundations had terminated in the 15-year period of 1990–2005 and eight had terminated after 2005. In addition, four had converted to public charity status, thereby terminating their private foundation status. Another nine were found to be inactive, defined as not filing annual information returns (Forms 990-PF) for more than three years, and as such, potentially unreported terminations. The most recent rate of annual mortality among private foundations generally was found to be 1.6 percent.⁴

The Field—Scale and Scope

In 2005, foundations reported aggregate assets of \$2.4 billion, fair market value, with average assets of \$11 million and median assets of \$1 million. In 1995, aggregate assets totaled \$757 million, with an average of \$6.4 million and median of \$844,000. This represents a three-fold increase over the 10-year period from 1995 to 2005.

Artist-endowed foundations are concentrated in the Northeast and in the West, with the greatest concentration in two states—New York, 45 percent, and California, 11 percent. However, the greatest increase in foundation creation has been in the West, which averaged a 9.1 percent yearly rate of increase since 1986, followed by the Northeast, averaging 7.3 percent, and the South, 6.8 percent.

Character and Use of Assets

In 2005, the aggregate art assets reported by artist-endowed foundations totaled \$1.1 billion, representing 45 percent of all assets. Another six percent of all assets comprised land and building assets of \$157 million. Art assets reported by artist-endowed foundations were diverse. These included artworks, archives, libraries, copyrights and intellectual property, and investments in entities owning art assets and intellectual property. Land and building assets reported by foundations included artists' former residences and studios, art exhibition facilities, study centers, and nature preserves.

Almost half (46 percent) of foundations held only financial assets in 2005; these typically included newly formed foundations, foundations whose artist-donors are living, and foundations that had not been endowed with artworks or had liquidated their art holdings. A third of the foundations reported financial assets in combination with art assets; 15 percent reported assets comprising financial, art, and land and building assets; and six percent reported land and building assets in combination with financial assets, but no art assets.

Of all foundations reporting financial and art assets in combination, art assets represented 60 percent of aggregate assets. Of all foundations reporting assets comprising financial, art, and land and building assets, the nonfinancial assets represented 73 percent of aggregate assets. Of those reporting financial and land and building assets, but no art assets, nonfinancial assets comprised 14 percent of aggregate assets.

Artist-endowed foundations reported net noncharitable-use assets—those assets held for investment purposes only, less indebtedness to acquire the assets and the amount of cash held for charitable activities—equal to 48 percent of the fair market value of total assets. In broad strokes, therefore, more than half of all assets, \$1.26 billion, were classified as charitable-use assets, defined as assets used or held for use directly in carrying out foundations' exempt purposes.

Charitable Effort

Between 1990 and 2005, artist-endowed foundations paid out \$954.7 million in charitable purpose disbursements. Of this, \$639 million (67 percent) comprised contributions, gifts, and grants paid, and another \$315 million (33 percent) comprised charitable operating and administrative expenses, including expenses to operate grantmaking programs and to conduct direct charitable activities. Charitable purpose disbursements represented 84 percent of the \$1.136 billion aggregate expenses for this period.

The aggregate value of contributions, gifts, and grants paid by artist-endowed foundations is significantly dynamic when compared on a year-by-year basis. To a great extent, grants of artworks appear to account for this phenomenon.⁵ These are less likely to take place on a regular, year-to-year schedule, as does financial grantmaking, and can involve significant sums based on the fair market value of the artworks at the time of the grant.

Legal Status

Twenty-six percent of artist-endowed foundations claimed legal status as private operating foundations in 2005, and 74 percent reported as nonoperating foundations. In contrast, in the greater foundation universe, 6.7 percent of private foundations reported as operating foundations in 2005.⁶ The number of artist-endowed foundations claiming private operating

status grew by 55.9 percent between 1986 and 2005, while the number of those with legal status as nonoperating foundations grew by 38.5 percent.

As is not uncommon among private foundations generally, some artist-endowed foundations were found to have changed legal status during the 15-year period. Fifteen foundations formed with nonoperating status converted to private operating status. In addition, two private operating foundations converted to nonoperating status. Finally, one nonoperating foundation and three private operating foundations converted to public charity status, terminating their private foundation status.

Legal Status and Foundation Function

In 2005, artist-endowed foundations with legal status as nonoperating foundations reported art assets and land and building assets representing more than one-third of aggregate assets. In addition, nonoperating foundations reported noncharitable-use assets equal to 65 percent of the fair market value of total assets. This contrasts with recent research findings that nonoperating foundations nationally reported noncharitable-use assets nearly equal to fair market value of total assets.⁷

For the same year, artist-endowed foundations with legal status as nonoperating foundations reported 27 percent of charitable purpose disbursements as being made for charitable operating and administrative purposes. Recent research into foundation operating characteristics and spending levels confirms there is no simple norm. However, this ratio falls at the higher end of the identified range, one that is associated with foundations conducting direct charitable activities.⁸ Together with the presence of charitable-use assets, this is likely to indicate an involvement in direct charitable activities in addition to grantmaking, which is the function associated most typically with nonoperating status.⁹

Across four benchmark years—1990, 1994, 2000, and 2005—artist-endowed foundations claiming private operating status reported contributions, gifts, and grants paid in addition to charitable operating and administrative expenses. Aggregate charitable contributions varied widely year-to-year, ranging from \$400,000 to \$62.5 million, but indicate an ongoing involvement in grantmaking in addition to the conduct of direct charitable activities, which is the function associated most typically with private operating status.

Artists Associated with Foundations

The Study's research focuses on private foundations in the US created by visual artists. Visual artists associated with the foundations identified by the Study were categorized in five broad primary roles, based on standard biographical references for the field. These include painters, sculptors, photographers, illustration artists (animators, cartoonists, comic book artists, and illustrators), and designers (architects, craft artists, graphic designers, and product, theatrical, and interior designers).¹⁰

Almost three-fourths of artist-endowed foundations are associated with artists in traditional fine arts roles, with 52 percent of foundations associated with painters and 21 percent with sculptors. The remaining foundations are associated with artists working in relatively newer media and art forms. These include 11 percent of foundations associated with designers, nine percent with photographers, and seven percent with illustration artists.

As is the case in the higher levels of the contemporary art world and other realms of professional art and design practice, artists associated with foundations are not diverse by gender or ethnicity. The great majority of artist-endowed foundations, 70 percent, are associated with male artists exclusively; 20 percent with female artists exclusively; and 10 percent with female and male artists in combination. Only 10 percent of artists associated with foundations are artists of color.

Foundation Governance

Artists and their family members play a strong role in foundation governance. More than one-fourth of artist-endowed foundations reported the artist in a governing role, one-fourth reported family members in the majority among members of the foundations' governing bodies, and less than 10 percent reported family members in the minority. About 40 percent of foundations reported governing bodies in which artists and artists' family members play no role.

Update to Aggregate Assets: 2005–2008

In 2005, 220 foundations for which digitized data concerning assets were available for analysis reported aggregate assets of \$2.42 billion, fair market value. Almost all of these assets—98.5 percent or \$2.39 billion—were held by the 113 foundations that reported assets of \$1 million and above. To update this figure, a manual review was made of annual information returns (Forms 990-PF) filed by identified artist-endowed foundations for 2008, the most recent year for which returns are available currently for most foundations.

This manual review found that a total of 127 artist-endowed foundations reported assets of \$1 million and above for 2008, an increase of 12 percent from 2005.¹¹ The aggregate fair market value of assets held by these foundations was \$2.68 billion, an increase of almost 12 percent from 2005. By way of general context, independent foundations nationally increased in number by seven percent between 2005 and 2008.¹² In addition, independent foundations nationally reported record growth in aggregate assets between 2005 through 2007, but this was eroded almost entirely by steep declines in 2008, so that assets held by independent foundations nationally increased just one-tenth of a percent between 2005 and 2008.¹³

One can only speculate about what appears to be a different trend in aggregate asset value for artist-endowed foundations as of 2008. Several artist-endowed foundations received substantial gifts and bequests after 2005, but that was true among foundations nationally. A

broader factor, however, could be the significant portion of nonfinancial assets held by artist-endowed foundations. Fair market value of artworks is adjusted annually based on comparable sales in the art market; sufficient market activity is necessary to revise value. The art market slowed and declined substantially in the second half of 2008.¹⁴ Nonetheless, it isn't clear how general market trends apply to the works of any one particular artist.

Twenty foundations with living artist-donors were among the foundations with assets of \$1 million and above in 2005, compared to 17 for the 2008 group.

Sampling of Aggregate Grantmaking: 2005–2008

The question at hand for many private foundations is the impact of the economic downturn on grantmaking capacity. A manual review was conducted to ascertain aggregate changes in the value of total grants made by the 30 artist-endowed foundations with the largest total grants paid in each year in 2005 and in 2008.¹⁵ In 2005, \$102.7 million in grants were paid by 30 foundations, including a one-time extraordinary grant of \$60 million; \$42.7 million in grants were paid apart from that grant. In 2008, \$85.8 million in grants were paid by 30 foundations, including a one-time extraordinary grant of \$33.3 million; \$52.5 million in grants were paid apart from that grant. Sixteen foundations made grants that totaled \$1 million or more in 2008, compared to 11 foundations in 2005. Five foundations with living artist-donors were among the 30 foundations with the largest total grants paid in 2008, compared to three with living artist-donors in 2005.

Observations on Overall Findings

A few artist-endowed foundations were created very early in the country's philanthropic history. Nonetheless, with close to half of artist-endowed foundations being created between 1996 and 2005, this must be characterized as an emerging field. Its shape will become clearer as the younger foundations mature over the next few decades and as the number of artist-endowed foundations overall increases. Despite the field's nascent status, quantitative research points to particular characteristics of artist-endowed foundations and their charitable activities that merit comment.

A Revised View of Foundation Models

An initial assumption held by researchers was that the two types of legal status available to private foundations—nonoperating and private operating—would be defining factors for artist-endowed foundations by correlating with a preference for grantmaking versus conducting educational and cultural activities. Although still a decided minority for this field, private operating status does account for a greater portion of artist-endowed foundations than of private foundations generally, and foundations with private operating status are increasing at the greatest pace. Nonetheless, the finding that nonoperating foundations report substantial holdings of charitable-use assets—differing markedly from the general foundation universe on this point—and also dedicate a strong portion of their charitable

purpose disbursements to charitable operating and administrative expenses, suggests that the simple binary view based on legal status is not pertinent in understanding this field and the ways in which it is structuring itself to make use of its unique assets.

To the familiar models of a private operating foundation that conducts direct charitable activities and a nonoperating foundation that conducts grantmaking, it is necessary to add a third model, that of a nonoperating foundation that classifies assets as charitable-use assets and conducts direct charitable activities using those assets, generally in addition to conducting grantmaking.

Broader Participation in Grantmaking

In the same vein, another initial assumption of researchers was that private operating foundations would be involved exclusively in conducting educational and cultural activities. The finding that foundations with operating status engage in grantmaking on a sustained although in some cases varied basis suggests a more nuanced view of the activities that are likely to be associated with this legal status.

Grantmaking with Artworks

The extent to which grants of artworks play a role in the field's grantmaking activities overall is difficult to quantify given that such grants are reported in a variety of ways and cannot be captured mechanically for an historical view. However, manual review of the Study's benchmark years post-1998, when digitized data are available for viewing online, confirms that grants of artworks play a key role in widely varied figures for total grantmaking year-to-year. Also of interest is evidence from the annual information returns (Forms 990-PF) that the modes in which foundations distribute their artworks charitably extend beyond simple grants to include partial grants/partial sales—defined variously as bargain sales or gift-purchases.

All of this suggests that while grantmaking by artist-endowed foundations encompasses activities comparable to those found among private foundations generally, such as grants to exempt organizations and to individuals, there is a distinctive dimension of their activities associated with their unique assets that sets them apart from many other private foundations. Indeed, there is very little literature in the philanthropy field generally about grantmaking with nonfinancial assets.¹⁶

Termination as It Indicates a Foundation Function

There has been much discussion in the philanthropy field in recent years about the perpetuity of private foundations.¹⁷ Manual review of data for the small group of artist-endowed foundations that terminated in the 15-year period of 1990–2005, as well as after 2005, presents a varied picture of circumstances surrounding termination. In some cases, foundations active during artists' lifetimes terminated after the artists' death, and so appear

to have been intended for lifetime use only. Some foundations were terminated by their donors and replaced by other private foundations or other arrangements involving public charities. In several cases, however, foundations functioned prior to termination as vehicles to distribute artists' assets, oftentimes artworks, either in the short-term on a pass-through basis or on a term-limited basis (10 to 20 years), with no apparent intention in either case for perpetuity.

This suggests that, much like the general foundation universe, artist-endowed foundations are not all created with an aim of perpetuity. Beyond this, it suggests also that some artist-endowed foundations might be created specifically to accomplish the posthumous distribution of an artist's assets as a defined function.

Further Discussion and Research

The characteristics noted here inform the following chapter's presentation of a taxonomy for artist-endowed foundations based on the functions undertaken in fulfillment of their charitable purposes, as well as a subsequent discussion of the field's charitable activity. They also are taken up in greater detail in **Part B. Considerations in Foundation Practice**, which discusses practical aspects of forming, sustaining, and terminating artist-endowed foundations, as well as planning and conducting charitable programs. This latter includes grantmaking with artworks, as well as direct charitable activities that are discussed on the basis of the particular assets that are involved in those activities, such as artworks or archives.

It is reasonable to assume that data for the greatest number of artist-endowed foundations will be available in 2012 for the current tax year (2010). It will be possible at that time to update the quantitative analysis so that it depicts a 20-year arc of activity beginning in 1990 and illuminates these characteristics with greater detail.

¹ Rotch Travelling Scholarship is among those foundations identified subsequent to completion of the quantitative research report.

² *Key Facts on Family Foundations*, rev. ed., (New York: Foundation Center, April 2008).

³ Foundation Center, FC Stats, 2007.

⁴ *Foundation Growth and Giving Estimates, 2009 Edition*. (New York: Foundation Center, 2009).

⁵ Grants of artworks are reported in a variety of ways on foundations' annual information returns (Forms 990-PF) and, as such, cannot be captured mechanically. Review is possible manually for years beginning in 1998 for which forms have been posted publicly on GuideStar.
<http://www.guidestar.org/>

⁶ Foundation Center, FC Stats, 2007.

⁷ Melissa Ludlum, "Domestic Private Foundations, Tax Years 1993–2002," *Statistics of Income Bulletin*, September 22, 2005, 162–182.

⁸ Elizabeth T. Boris, Loren Renz, et al., *Foundation Expenses & Compensation, How Operating Characteristics Influence Spending* (Washington, DC: Urban Institute; New York: Foundation Center, 2006).

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- ⁹ Many artist-endowed foundations do not list their direct charitable activities as asked to do so in Part IX-A of the annual information return (Form 990-PF). This is consistent with researchers' findings about private foundations generally. See Loren Renz, *More than Grantmaking: A First Look at Foundations' Direct Charitable Activities* (New York: Foundation Center, 2007). Nonetheless, direct charitable activities can be confirmed based on the nature of reported expenses, as well as activities featured on foundations' websites.
- ¹⁰ Of artists associated with identified foundations, one was defined in standard references with a primary or exclusive role as filmmaker; three as conceptual artists; and none as printmaker, new media artist, or performance artist. For the purpose of meaningful analysis, these were grouped according to secondary roles, in three cases as sculptor and one case as painter. These patterns are likely to change as subsequent generations of artists practicing in a wider range of art forms begin to create foundations.
- ¹¹ See **Appendix A.2.B Snapshot Profiles: Largest Artist-Endowed Foundations.**
- ¹² *Foundation Growth and Giving Estimates*, rev. ed. (New York: Foundation Center, 2010). Also referenced were the 2008 and 2009 editions.
- ¹³ *Foundation Growth and Giving Estimates*, rev. ed. (New York: Foundation Center, 2010). Also referenced were the 2008 and 2009 editions.
- ¹⁴ *Artprice: 2008 Art Market Trends* (Saint-Romain-au-Mont-d'Or, France: Artprice.com, 2009).
- ¹⁵ See **Appendix A.2.B Snapshot Profiles: Largest Artist-Endowed Foundations.**
- ¹⁶ For an exception, see Bruce Hopkins and Jody Blazek, "Distributing Rather than Selling Property," in *Private Foundations, Tax Law and Compliance*, 2nd ed. (Hoboken, NJ: John Wiley & Sons, 2003).
- ¹⁷ See Loren Renz and David Wolcheck, *Perpetuity or Limited lifespan, How Do Family Foundations Decide? Intentions, Practices and Attitudes* (New York: Foundation Center, 2009).

2.2 FOUNDATION TAXONOMY: TYPES OF ARTIST-ENDOWED FOUNDATIONS BY FUNCTION

Artist-endowed foundations fulfill their charitable purposes by making grants to charitable organizations and, in some cases, to individuals, or by conducting direct charitable activities, typically scholarly, cultural, or educational in nature. In some cases, foundations do a combination or all of these things. Private foundations can be organized with nonoperating status, these often being described as grantmaking foundations, or with private operating status, generally described as those that conduct direct charitable activities. Either legal status obligates a foundation to meet specific requirements with respect to how they use their assets to fulfill the charitable purpose for which they've received tax exemption.¹

Both types of legal status, nonoperating and operating, are pertinent to artist-endowed foundations; however, the Study's findings confirm that each is flexible and can accommodate a variety of functions. For example, some artist-endowed foundations with nonoperating status classify their art assets as charitable-use assets and conduct direct charitable activities with those assets. Likewise, some artist-endowed foundations with operating status conduct grantmaking as an integral aspect of their direct charitable activities. Although the choice of legal status has bearing with respect to a range of planning considerations and operational parameters, discussed in **7.1.2 Considerations in Foundation Planning**, the construct of nonoperating status versus operating status is not a particularly useful lens through which to understand artist-endowed foundations and their activities. More useful is a taxonomy based on the actual functions of foundations undertaken in fulfillment of their charitable purposes.

This chapter presents the taxonomy of artist-endowed foundations developed by the Study based on foundation functions evident among identified foundations. It notes the four functional types of foundations, describes their characteristics, and briefly discusses aspects of their operation. These practical matters are treated in greater detail in **Part B. Considerations in Foundation Practice**, which includes a specific discussion of the ways in which legal status (nonoperating or operating) and classification of assets (charitable use or noncharitable use) combine to provide optimal support for foundations' exempt purposes.

Foundation Functions

An artist-endowed foundation can be categorized as one of four functional types: *grantmaking foundation*; *direct charitable activity foundation*—either a study center and exhibition foundation, house museum foundation, or program foundation; *comprehensive*

foundation, which combines multiple functions, often including grantmaking; and *estate distribution foundation*. Foundation practice in governance, administration, choice of legal status, classification of assets, and program operation will differ among these different types of foundations, as discussed in the related chapters on those topics in **Part B**.

Considerations in Foundation Practice.

In considering the four functional types of artist-endowed foundations, it should be remembered that artist-endowed foundations are not static; they often evolve in their function. Likewise, they can be organized in relationship to other foundations or public charities to accommodate distinct or complementary functions necessary to accomplish a donor's purposes. These matters are discussed at the close of this chapter.

A review of 117 foundations reporting assets of \$1 million and above for 2005, including those with living donors as well as deceased donors, found that 44 percent are grantmaking foundations; 42 percent are direct charitable activity foundations (comprising 25 percent as study center and exhibition foundations, seven percent as house museum foundations, and 12 percent as program foundations); nine percent are comprehensive foundations, often including grantmaking; and five percent are estate distribution foundations. The discussion below outlines the four types of foundations and flags a few operational issues associated with each type.

Grantmaking Foundations

A majority of artist-endowed foundations function as grantmakers or as dedicated funding resources, the most familiar activity associated with foundations in the US. Of foundations with \$1 million or more in assets, forty-four percent are grantmaking foundations. These foundations fulfill their charitable purpose by making grants to tax-exempt organizations or to individuals, such as artists or scholars, in order to enable these recipients to conduct charitable activities. Activities supported by foundations' grants might focus on assisting individual artists, developing particular types of cultural institutions or art disciplines, facilitating art education opportunities, or advancing the arts, design, and culture broadly. Foundations' grants also might address societal concerns, such as those involving social justice, public health, community betterment, animal welfare, environment conservation, and so forth. In some cases, foundation grantmaking addresses several distinct concerns.

Operational Aspects

Many grantmaking foundations are funded with financial assets, which is a fairly straightforward matter. Among the largest artist-endowed foundations, almost one-fourth hold financial assets exclusively, and these are grantmaking foundations. With a few exceptions, most artist-endowed foundations with living donors are funded solely with financial assets. The same is true of dedicated financial resources, such as charitable trusts, that often are stewarded by bank trust departments or trust companies.

Grantmaking foundations also might be funded with a combination that includes artworks and art-related assets in addition to financial assets. In some cases, foundations conduct programs making grants of artworks. In a few cases, these are ongoing programs, although more often they are targeted initiatives. For the most part, however, nonfinancial assets are intended for sale to support the foundation and its program, in which case a grantmaking foundation will be involved in a variety of activities necessary to make its art assets productive, optimizing their economic value in order to properly support the grantmaking function.

This is accomplished variously through scholarship, exhibitions, and publications about the artworks, placement of artworks in leading museum collections by grants or charitable sales, and sale of artworks to prominent private collectors who are likely to contribute the works to museums. Where the assets are not artworks but intellectual properties, exhibition and publication activities might take place to increase recognition of the property's economic value. Once properly valued, these assets are sold or licensed through art dealers or licensing brokers, the disposition timed to enhance and sustain value.

A grantmaking foundation endowed primarily with artworks that have an uncertain market but are held for income purposes (noncharitable-use assets) can be vulnerable to a mismatch between the liquidity of its assets and the timeframe in which a grantmaking mission must be implemented. The timeframe might be defined by a foundation's limited life-term or by the payout requirement based on noncharitable-use assets, if the foundation is of the type that meets that rule. Block sales of art assets to achieve liquidity can be problematic if sales are discounted; such sales might conflict with the obligation to optimize the value of assets in support of a grantmaking mission. With a viable business plan, foundations can secure cash flow financing against future art sales. If consistent with a donor's intent, special initiatives to make grants of artworks to charitable organizations can help meet the payout requirement.

In some cases, grantmaking foundations receive their artist's artworks, archive, home and studio, or other real property, and there is a determination by trustees, directors, and officers that these should be used as educational, cultural, or scholarly resources. If a foundation has not been designed to conduct such activities, it will distribute these assets to appropriate organizations, most likely museums, libraries, archives, and universities, or in some instances a new organization established specifically for this purpose.

Some grantmaking foundations are created to exist in perpetuity and others are formed for limited terms. As to the latter, donors might place a greater value on providing assistance toward a philanthropic goal at a scale that will deliver an impact than on sustaining a foundation permanently, but at a modest level with nominal results. Similarly, a foundation might be set up to utilize financial assets considered a windfall. Under these circumstances, a

foundation will terminate when its assets are expended. On the other hand, many grantmaking foundations do aspire to permanent status and work to build the necessary financial endowment over time.

Grantmaking foundations include Milton and Sally Avery Arts Foundation; the Herb Block Foundation; Charles E. Burchfield Foundation; Graham Foundation for Advanced Studies in the Fine Arts; Renate, Hans and Maria Hofmann Trust; Jerome Foundation; Ezra Jack Keats Foundation; Walter Lantz Foundation; Barnett and Annalee Newman Foundation Trust; the Pollock-Krasner Foundation; George and Helen Segal Foundation; Aaron Siskind Foundation; Louis Comfort Tiffany Foundation; and the Andy Warhol Foundation for the Visual Arts, among others.

Direct Charitable Activity Foundations

Study Center and Exhibition Foundations

More than 25 percent of the largest artist-endowed foundations function as study centers or exhibition programs, typically focused on the works of the artist with which they are associated. Study center and exhibition foundations fulfill their charitable purpose by directly conducting activities that make their art collections, archives, and other art-related assets available as scholarly, cultural, and educational resources. These foundations serve scholars, curators, educators, artists, and students who utilize archives and study collections that are made available by appointment to persons with study purposes. They also serve the general public by lending artworks to museum exhibitions or organizing exhibitions that circulate to museums, universities, civic facilities, botanical gardens, and other types of public venues. This type of foundation also might conduct research and produce new scholarship about the artist's works and creative principles.

Operational Aspects

Study center and exhibition foundations are established with a combination of assets, including financial resources, art collections, archives, and other real property assets, such as the artist's home and studio, which might remain the setting for the foundation's activities. Artworks and art-related assets, such as archives, that have been committed for use in accomplishing the educational, scholarly, and cultural mission (charitable-use assets) are assigned to the foundation's permanent collection for study, lending, and exhibition activities.

Unless blessed with a substantial financial endowment from the start, study center and exhibition foundations will periodically sell artworks or other assets not assigned to a permanent collection in order to generate funds to support operation of the foundation and its programs. If this is the case, the foundation will undertake the types of activities noted above to optimize the value of the artworks or other assets that are to be sold or licensed. Study center and exhibition foundations are likely to be involved in generating other sorts

of program-related revenues as well. These include proceeds from sales of collection-related publications; fees for lending artworks or exhibitions to other charitable organizations for educational use; licensing revenue enabling the artist's works to be reproduced and distributed widely in direct furtherance of the educational mission; or income from sale of the artist's editioned works, again as a means to advance the educational mission by disseminating the artist's works to a broad public audience.

Study center and exhibition foundations that commit their art assets as resources for direct charitable activities, classifying them as charitable-use assets, must actually conduct such activities. This is necessary if they intend these assets to be excluded from calculation of the annual payout requirement or if they plan for the value of the artworks to be attributed to fulfilling a financial requirement that their assets be devoted substantially to the conduct of exempt activities.

Many study center and exhibition foundations are intended to exist in perpetuity. As noted below, however, some estate distribution foundations function as study center and exhibition foundations during the period prior to termination in which their distribution task is accomplished. The Georgia O'Keeffe Foundation is one example of this.

Study center and exhibition foundations include the Richard Avedon Foundation, Calder Foundation, Jay DeFeo Trust, Willem de Kooning Foundation, Lachaise Foundation, Jacob and Gwendolyn Lawrence Foundation, Roy Lichtenstein Foundation, Mandelman-Ribak Foundation, Inge Morath Foundation, Niki Charitable Art Foundation, Frederick and Frances Sommer Foundation, and the Stillman-Lack Foundation, among others.

House Museum Foundations

Seven percent of the largest artist-endowed foundations function as house museums, maintaining and operating facilities that serve public audiences. These foundations are distinct from study center and exhibition foundations, which do not operate facilities providing public access. House museum foundations fulfill their charitable purpose by directly conducting exhibitions and educational activities featuring their artists' artworks and related collections, installed in the artists' former residence, studio, or exhibition facility. In some cases, an artist's home or studio itself is the focus of the educational program as an architecturally significant structure. In addition to the artists' works, featured collections might include artworks created by others that have been assembled by the artist or the artist's heirs or beneficiaries and are relevant as context.

Operational Aspects

In addition to the types of program-related revenues noted above for study center and exhibition foundations, house museum foundations might also generate revenue from admissions, membership programs, and museum shop sales to the public, and in some cases also raise funds from individual donors and other private foundations. As with other types

of artist-endowed foundations, some that function as house museums have been endowed with artworks intended for sale to support the foundation and its programs, or alternatively, their trustees, directors, and officers have the discretion to use art assets as necessary to realize the foundation's charitable purpose.

Most artist-endowed foundations functioning as house museums have not chosen to seek accreditation by professional museum associations. It isn't clear whether that choice pertains to the museum field's limitation on sales of artworks from collections, stipulating that proceeds exclusively support art acquisition and not operating expenses.

House museum foundations often are challenged to balance the scope of their missions with the financial resources provided by their donors' estate plans. They serve public audiences and maintain facilities, frequently with historic significance, that must be upgraded to meet standards for public access. In many cases, the result is a decision to convert to public charity status in order to generate public support beyond resources provided by a bequest. Public charity status affords donors an optimal income tax charitable deduction for their contributions. The success of a transition to public support depends on the stature of the subject artist and the extent to which the artist's oeuvre and lifetime setting are of interest to the public and the donor community. A failure to meet the public support test stipulated for public charities, requiring substantial support from the general public on an ongoing basis, can result in reversion to private foundation status.

House museum foundations include DeGrazia Art and Cultural Foundation, Alden B. and Vada B. Dow Creativity Foundation, Charles and Ray Eames House Preservation Foundation, Frelinghuysen Morris Foundation, Fred Harman Art Museum, Judd Foundation, Kirkland Museum of Fine and Decorative Art, Albin Polasek Foundation, Newington-Cropsey Foundation, Slobodkina Foundation, and Tennent Art Foundation.

Program Foundations

Twelve percent of the largest artist-endowed foundations function as program foundations. These foundations fulfill their charitable purpose by conducting direct charitable activities that address educational, scholarly, cultural, or broader social concerns, often using artworks and real property assets as program resources. Unlike study center and exhibition foundations or house museum foundations, program foundations do not focus on their associated artist; if they do, they encompass the artist's artworks within a much more broadly defined mission. Program foundations might serve public audiences broadly or scholars, curators, artists, students, educators, or other categories of individuals specifically.

Program foundations might administer a residency program for individual artists and scholars, typically utilizing the artist's former home or studio as a setting in which these individuals live and work for a defined period focused on their creative endeavors; operate

an educational program providing instruction for artists, scholars, and students; conduct a research or exhibition program focused on an art form or philosophy of concern to the foundation's artist; administer a community art program (such as an art center or exhibition gallery) for artists, students, and the general public; or steward a unique resource (such as a nature preserve or other type of specialized property) used by the general public or as the location of research activities. A program foundation might undertake special projects, such as assembling and exhibiting an art collection or organizing and administering creation of a new institution or new art project.

Operational Aspects

With respect to their artworks and art-related assets, program foundations are involved in the same sorts of activities as noted above for other types of foundations, depending on whether these assets are intended by the donor to be sold to produce funds needed to conduct the program and sustain the foundation or to be used directly in accomplishing the program. Program foundations also might engage in the type of program-related revenue-generating activities noted above. In some instances, program foundations will be established assuming a limited term based on completion or conclusion of the defined program. In this case, a program foundation might distribute the special project, collection, or other assets to a public charity after which it terminates or continues on as a grantmaking foundation.

Program foundations conducting residency programs include Camargo Foundation, Morris Graves Foundation, Heliker-La Hotan Foundation, Jentel Foundation, and Constance Saltonstall Foundation for the Arts. The Leslie Powel Foundation, Schweinfurth Memorial Art Center, and Paul and Florence Thomas Memorial Art School Inc., operate community art galleries, art centers, or art education programs. Gloria F. Ross Center for Tapestry Studies and Lucid Art Foundation conduct research and exhibition programs focused on art forms and philosophies of interest to their founding artists. The Eric and Barbara Carle Foundation focused previously on developing a new museum, and Up East Inc. stewards a conservation property as the site of funded research to advance marine livelihoods in Maine.

Comprehensive Foundations: Multiple Activities

A growing number of artist-endowed foundations function in a comprehensive mode, combining aspects discussed in the categories above while emphasizing a particular central role. More than 11 percent of the largest artist-endowed foundations function in this way. A notable area of growth is among foundations with a primary grantmaking function that also develop, or are designed with, exhibition functions featuring their art assets. Similarly, foundations with primary functions as study centers or exhibition programs might develop, or be designed with, related grantmaking functions or might conduct other activities, such as residencies for artists and scholars or educational programs for artists and students. The

combined functions of comprehensive foundations might serve specified categories of individuals, as discussed previously, as well as the general public.

Comprehensive artist-endowed foundations include the Josef and Anni Albers Foundation, a study center and exhibition foundation with a visiting artist residency and discretionary grantmaking; the Dedalus Foundation, a study center and exhibition foundation making grants to artists, scholars, museums, educational institutions, and cultural organizations; the Adolph and Esther Gottlieb Foundation, which makes grants to artists and conducts an exhibition program; Nancy Graves Foundation, a study center and exhibition foundation making awards to artists; and Joan Mitchell Foundation, which makes grants to artists and organizations assisting artists, operates art education classes, and conducts an exhibition program.

Estate Distribution Foundations

Some artist-endowed foundations are formed with a limited brief, functioning as the mechanism for the posthumous, charitable distribution of the artist's estate in whole or in part—including the artworks and art-related assets remaining after all other bequests are fulfilled. Estate distribution foundations fulfill their exempt purpose by distributing their art assets, either contributing them as grants to museums and other charitable organizations that will use the artworks as educational and cultural resources, or in other types of public benefit activities, or by selling the art assets to museums and educational institutions, in some cases as partial grants/partial sales (referred to as bargain sales or gift-purchases). Sales also are made to private collectors, with proceeds supporting costs to administer the foundation and its activities.

Operational Aspects

Artists' archives generally are contributed to an archive, library, or educational institution, although an estate distribution foundation with greater resources might choose to operate as a study center and retain ownership of the archive for a period of time (for example, to complete a scholarly project using these materials). Some cash grants might be made on an opportunity basis when sufficient sales of art permit. However, cash grantmaking is not usually a substantial activity or a mandate that drives efforts of those managing an estate distribution foundation.

Given their defined purpose, estate distribution foundations don't aim to develop a permanent endowment. In fact, this type of foundation is vulnerable to the erroneous assumption on the part of artists or their heirs or beneficiaries that only art assets, not financial assets, need be provided for the foundation to be viable. The assumption, which can be problematic for works with an unproven market, is that periodic art sales will support the care and charitable use of the artworks. Absent financial assets, research and education activities necessary to facilitate charitable distribution are unlikely or very difficult,

undermining the foundation's charitable purpose. Related to this, as noted above, artworks classified as charitable-use assets must actually be used or held for use in direct charitable activities.

An estate distribution foundation might be established to accomplish its work within a specified term following the artist's death, such as 10 or 20 years, or simply to be active until artworks are completely dispersed, which might take place over a number of decades. The various ways in which foundations terminate are discussed in **Part B. Considerations in Foundation Practice**.

Examples of foundations intended to accomplish the charitable distribution of an artist's estate in whole or in part include Gershon Benjamin Foundation, C & B Foundation Trust (Joseph Cornell), Milton Horn Trust, Reuben Kadish Art Foundation, Emilio Sanchez Foundation, Stella Waitzkin Memorial Library Trust, and Jacques and Yulla Lipchitz Foundation, among others. There are exceptions to the generally modest scale of these foundations. The foremost of these is the Georgia O'Keeffe Foundation, formed with a 20-year term to fulfill the artist's intentions to contribute her works charitably, which functioned as a study center and exhibition foundation during that term.

Changes in Function

Although many artist-endowed foundations maintain the function with which they were organized initially, some change their function. Changes in function take place at three junctures: in the face of practical concerns, such as resource constraints, that require a new function in service to an enduring mission; following receipt of a bequest by a foundation organized during the lifetime of an artist or artist's heirs or beneficiaries; and upon completion of a special project.

Foundations that changed functions in light of practical concerns include Louis Comfort Tiffany Foundation, which initially operated a residency program for young artists and now makes grants supporting artists and designers, and Graham Foundation for Advanced Studies in the Fine Arts, which initially conducted a fellowship program to fulfill its donor's intention to function as a school of fine arts and now makes grants to organizations and individuals in the field of architecture and its related disciplines.

Artists' lifetime foundations that changed functions following receipt of a bequest include Robert Motherwell's Dedalus Foundation, a simple grantmaking foundation during the artist's lifetime that now is a comprehensive foundation operating a study center and exhibition collection and making grants to individuals and organizations, and the Josef and Anni Albers Foundations, a simple grantmaking foundation during Josef Albers' lifetime that is now a comprehensive foundation operating a study center and exhibition collection with a visiting artist residency.

Foundations that changed function following completion of a project include Girard Foundation, initially a program foundation focused on assembling and exhibiting a collection of world folk art and subsequently a grantmaking foundation following donation of the collection to a museum, and the Eric and Barbara Carle Foundation, initially a program foundation planning and developing a new museum set-up as a separate public charity and, having completed that task, now a grantmaking foundation.

Multiple Entities for Multiple Functions

Although a growing number of foundations function in a comprehensive mode, combining several functions, in some cases multiple foundations are established by artists or their heirs or beneficiaries. Multiple foundations accommodate distinct functions or different localities. These might be created with forethought or might be formed as a donor's purposes evolve.

Pairs of artist-endowed foundations with distinct functions include the Alden and Vada Dow Fund and Alden B. and Vada B. Dow Creativity Foundation, the former a grantmaking foundation and the latter a house museum foundation; the Barnett and Annalee Newman Foundation Trust and the Barnett Newman Foundation, the former a grantmaking foundation and the latter a study center foundation; the Leslie Powell Foundation and Leslie Powell Trust, the former a program foundation operating a community gallery and the latter an endowment funding the Foundation's activities; the Gloria F. Ross Foundation and Gloria F. Ross Center for Tapestry Studies, the former a grantmaking foundation and the latter a program foundation conducting research and education; and Jerome Hill's Jerome Foundation and Camargo Foundation, the former a grantmaking foundation assisting emerging artists in Minnesota and New York City and the latter a program foundation operating a work-study residency program for scholars and artists at a site in France.

Also in contrast to the comprehensive mode, in some instances artist-endowed foundations as well as public charities are established to accommodate multiple functions utilizing artists' assets for public benefit. Examples of this include Judd Foundation and Chinati Foundation, the former a house museum foundation and the latter a public charity museum; the Pollock-Krasner Foundation and Pollock-Krasner House and Study Center, the former a grantmaking foundation and the latter a house museum operated as a program of Stony Brook Foundation, a public charity; and Edward Gorey Charitable Trust and Strawberry Lane Foundation, the former a grantmaking foundation and the latter a public charity house museum.

¹ See Marion R. Fremont-Smith, "Federal and State Laws Regulating Conflict of Interest and Their Application to Artist-Endowed Foundations," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

2.3 OTHER PHILANTHROPIC FORMS USED BY ARTISTS

Artists and their heirs and beneficiaries have used the private foundation as the predominant philanthropic form for ownership and deployment of artists' assets serving charitable purposes. Apart from the private foundation form, a few other philanthropic forms have been employed by artists and their heirs and beneficiaries. Lacking private foundation status, these forms do not fall within the Study's definition of artist-endowed foundation, but they merit comment in the broader discussion about charitable disposition of artists' assets. These forms include public charity status, supporting organizations, community foundation funds, and defined programs of public charities. This chapter provides an overview of these forms. Use of the word *foundation* in an organization's title has no bearing on its tax status or the rules under which it operates.¹

Public Charities

Some artist-endowed foundations established initially as private foundations convert to public charity status in order to develop a broader base of public support. This is made possible by the more appealing income tax treatment afforded the contributions of individual donors to public charities than those afforded the contributions of individual donors to most private foundations. To maintain this favorable treatment for donors, however, a public charity must attract and sustain a substantial portion of its annual support from the general public; failure to do so can result in reversion to private foundation status.² Foundations that convert to public charity status most often are those that operate museums serving public audiences. More recently, artists bequeathing their estates to establish museums are choosing to form the organizations as public charities, recognizing from the outset the need to garner broad public support beyond what the artists' estate plans can provide.

Examples of organizations formed from the outset as public charities include the Sam and Alfreda Maloof Foundation for Arts and Crafts,³ a public charity that owns the former residence of the designer (1916–2009), operated as a museum and craft education center; Charles W. Moore Foundation,⁴ a public charity that owns the final residence and studio designed by the architect (1925–1993), operated as a museum and residency site; and the Dr. James W. Washington Jr. and Mrs. Janie Rogella Washington Foundation,⁵ a public charity that owns the former home and studio of the sculptor (1909–2000), operated as a museum and education center. As above, use of the word *foundation* in an organization's title has no bearing on its tax status or the rules under which it operates.⁶

Supporting Organizations

A few artists, as well as artists' heirs and beneficiaries, have established supporting organizations of existing public charities. In this arrangement, a supporting organization, which is a public charity and a distinct entity, is integrated with or controlled by the supported public charity with which it affiliates.⁷ As a public charity, a supporting organization's individual donors enjoy income tax treatment of their contributions that is more generous than those permitted donors to most private foundations, yet a supporting organization is not subject to the rule requiring public charities to attract and maintain substantial annual public support.⁸ Legislation approved by Congress in 2006 specifies that supporting organizations cannot be controlled by substantial contributors or their relations, nor can they compensate such persons.⁹

John Cage Trust, which owns the compositions, rights, and a collection of artwork by the composer and printmaker (1912–1992), was formed by the artists' beneficiary, Merce Cunningham, as a supporting organization of Cunningham Dance Foundation, a public charity. Since 2007, the Trust has been affiliated with Bard College as the John Cage Trust at Bard College.¹⁰ The Flow Chart Foundation is a supporting organization of Bard College and Harvard University and is developing the Ashbery Resource Center, the archive of poet, critic, and collage artist John Ashbery (born 1927).¹¹ The Eugénie Prendergast Trust, created under the estate plan of the surviving spouse of painter Charles Prendergast (1863–1948), is a supporting organization of Williams College Museum of Art, which owns the archives and a collection of works by painters Charles and Maurice Prendergast, contributed by the same donor.¹² Benny Andrews Foundation (1930–2006), established by the artist and his family prior to his death, is a supporting organization of Robert W. Woodruff Library, Atlanta University Center, which houses the artist's collected papers in its African-American Collection, and the Ogden Museum of Southern Art, University of New Orleans, which exhibits a collection of the artist's works in a named gallery.¹³

Community Foundation Funds

Community foundations, which are public charities, have experience accepting a wide range of nonfinancial assets from donors. In recent years, artists have begun to make use of community foundations for their philanthropic purposes, committing financial assets and, in some cases, art assets to establish donor advised funds, field of interest funds, and dedicated funds supporting specific charitable organizations. New rules adopted by Congress in 2006 specifically prohibit donor advised funds from making grants to individuals. However, other types of funds operated by community foundations and not controlled by donors can make grants to individuals. Donor advised funds cannot be controlled by their donors, who are limited to advisory privileges, nor can they make any distribution or pay compensation to any individual.¹⁴

Examples of community foundation funds created by artists include Artist's Resource Trust Fund, which provides grants to artists, established by an anonymous artist-donor at Berkshire Taconic Community Foundation;¹⁵ Boschen Fund for Artists, created at the same community foundation for a similar purpose by a terminating distribution of the Martha Boschen Porter Foundation (Ruling Year 1986), which was established by the photographer (born 1915);¹⁶ Thelma Mathias Fund, established by the sculptor (born 1947) at New Mexico Community Foundation to make grants in the arts;¹⁷ and Victor Thomas Jacoby Fund, established by the designer (1944–1997) at Humboldt Area Foundation to provide grants for artists.¹⁸

Other examples include Robert and Margaret McColl Johnson Fellowship Fund for artists, created by designer Robert M. Johnson (1916–1999) at the Rhode Island Foundation;¹⁹ John Gutmann Photography Fellowship Trust, established by photographer John Gutmann (1905–1998) and operated by the San Francisco Foundation;²⁰ and the Brother Thomas Fund of the Boston Foundation, providing support to artists and funded by a terminating distribution of the Brother Thomas Charitable Foundation (Ruling Year 2007), which was created under the estate plan of the ceramic artist and Benedictine monk Thomas Bezanson (1929–2007).²¹

Dedicated Programs of Public Charities

In some cases, artists have made lifetime gifts or bequests to establish dedicated programs operated by public charities. One of the earliest examples is the bequest by painter Henry Ward Ranger (1858–1916) of his residual estate to the National Academy of Design to establish the Ranger Purchase Fund, an endowment to acquire works by older artists.²² More recently, as noted in the briefing paper by Lowery Stokes Sims addressing alternatives to private foundations,²³ the School of the Art Institute of Chicago was the beneficiary of the estate plan of painter Roger Brown (1941–1997), a graduate. The Roger Brown Study Collection includes the artist's works and rights, his studio, residential properties, an archive and study collection, and artworks eligible for sale to support charitable use.²⁴

The Hunter Museum of American Art, University of Tennessee, received the George Cress Collection, a bequest by the artist and long-time faculty member (1921–2008), which included his collected works and archive.²⁵ Meserve-Kunhardt Foundation, a public charity that develops exhibitions, educational programs, and publications based on its diverse collection of photographs and archives, received the collected works of photographer and filmmaker Gordon Parks (1912–2006), which it manages as a dedicated program under the title of the Gordon Parks Foundation.²⁶ The National Trust for Historic Preservation was the beneficiary of architect Philip Johnson (1906–2005), receiving his former residence, the Philip Johnson Glass House, which it operates as a house museum.²⁷ The University of Mary Washington operates the Gari Melchers Home and Studio at Belmont, including the artist's archive, bequeathed to the State of Virginia by the artist's surviving spouse.²⁸

Comparative Summary of Philanthropic Forms

The private foundation form provides the greatest control to artists and artists' heirs and beneficiaries. As drawbacks for the purposes of some donors, however, transactions with insiders are prohibited, investment income is subject to excise tax, and required charitable disbursements or other financial benchmarks must be met.²⁹ In addition, resources are likely to be limited to those provided by an artist or artist's heir or beneficiary. Fundraising is made difficult by the fact that individual donors making contributions to most private foundations receive less advantageous income tax treatment for their gifts than those contributing to public charities. Although individual donors contributing to operating foundations do enjoy income tax treatment comparable to that of donors to public charities, in actual practice it often proves difficult to attract such support. Likewise, many corporate foundations and local donors that are themselves private foundations are disinclined to use the extra procedures that are required if a private foundation's grant to another private foundation is to count toward the annual payout requirement.³⁰

With more appealing income tax treatment for their individual donors' contributions and no extra procedures required of private foundations for their grants, public charities are geared to garner broad support to supplement the bequest of an artist or artist's heirs or beneficiaries. They also enjoy more latitude in transactions with insiders, making possible an acquisition of real property from an artist or from an artist's heir or beneficiary, as one example.³¹ Likewise, they are not subject to an excise tax on investment income nor to required charitable disbursements. However, they are required to raise a substantial portion of their annual support from the general public, meaning that the associated artist must be sufficiently compelling to generate interest and sustained contributions from members of the public. Failure to meet the public support rule can result in reversion to private foundation status.³²

Other specifically regulated forms associated with public charities (supporting organizations and donor advised funds) benefit from public charity status—including the more appealing treatment for individual donors' lifetime contributions and private foundations' grants—while not being subject to the public support rule.³³ However, control by substantial contributors, donors, and their relations is prohibited; substantial contributors, donors, and their relations cannot be compensated; and donor advised funds are not permitted to make grants or any distributions to individuals.³⁴ Although they may benefit from the relationship, supporting organizations and donor advised funds are not funded by the supported public charity with which they are affiliated.

Dedicated programs of public charities are not regulated specifically. Artists' gifts and bequests, and those of artists' heirs and beneficiaries, benefit from the capacity of an established public charity. Absent specific provisions in a deed of gift or other legal agreement, however, there is no long-term assurance of a donor's intent. Even with specific provisions, how these actually are implemented in the long-term can become a question. In

addition, public charities are unlikely to accept substantial nonfinancial assets whose care and use for public benefit purposes entail significant expense unless the gift or bequest includes resources to support that expense.

¹ Marion R. Fremont-Smith, "Federal and State Laws Regulating Conflict of Interest and Their Application to Artist-Endowed Foundations," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

² Ibid.

³ Sam and Alfreda Maloof Foundation for Arts and Crafts, <http://www.malooffoundation.org/>.

⁴ The Charles W. Moore Foundation, <http://www.charlesmoore.org/>.

⁵ Dr. James W. Washington Jr. and Mrs. Janie Rogella Washington Foundation, <http://www.jameswashington.org/>.

⁶ Fremont-Smith, "Federal and State Laws."

⁷ Ibid.

⁸ Ibid.

⁹ Council on Foundations, "Changes in Intermediate Sanctions for Supporting Organizations (Types I, II and III)," <https://www.cof.org/templates/41.cfm?ItemNumber=16976&navItemNumber=14859>.

¹⁰ "John Cage Trust Becomes a Permanent Resident Organization at Bard College," Bard College, www.bard.edu/news/releases/pr/fstory.php?id=1181.

¹¹ Flow Chart Foundation, http://www.flowchartfoundation.org/arc/flow_chart_home.htm.

¹² Prendergast Archive and Study Center, Williams College Museum of Art, <http://www.wcma.org/>.

¹³ Benny Andrews Foundation, <http://bennyandrews.com/>.

¹⁴ Council on Foundations, "Changes in Intermediate Sanctions for Donor-Advised Funds and Sponsoring Organizations," <http://classic.cof.org/files/Documents/Government/Charitable%20Reform%20Resource%20Center/06%20DAF%20Excess%20Benefits.pdf>.

¹⁵ Berkshire Taconic Community Foundation, <http://www.berkshiretaconic.org/>.

¹⁶ Ibid

¹⁷ New Mexico Community Foundation, <http://www.nmcf.org/>.

¹⁸ Humboldt Area Foundation, <http://www.hafoundation.org/>.

¹⁹ The Rhode Island Foundation, <http://www.rifoundation.org/>.

²⁰ John Gutmann Photography Fellowship, <http://www.johngutmann.org/>.

²¹ The Boston Foundation, <http://www.tbf.org/>.

²² "\$250,000 Gift to Buy American Pictures, Henry Ward Ranger, Landscape Artist, Leaves Fund to National Academy of Design," *New York Times*, November 18, 1916.

²³ Lowery Stokes Sims, "Alternatives to Foundations: Other Options for Artists," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

²⁴ School of the Art Institute of Chicago, <http://www.saic.edu/>.

²⁵ Hunter Museum of American Art, <http://www.huntermuseum.org/>.

²⁶ Gordon Parks Foundation, <http://www.gordonparksfoundation.org/>.

²⁷ Philip Johnson Glass House, <http://www.philipjohnsonglasshouse.org/>.

²⁸ Gari Melchers Home and Studio at Belmont, http://www.umw.edu/gari_melchers/.

²⁹ Fremont-Smith, "Federal and State Laws."

³⁰ Ibid

³¹ Ibid

³² Ibid

³³ Ibid

³⁴ Council on Foundations, "Changes in Intermediate Sanctions."

3. FIELD HISTORY AND INFLUENCES

The evolution and scope of the artist-endowed foundation field is detailed quantitatively in **2.1 The Artist-Endowed Foundation Field: Scope, Scale, and Development**, and the types of artist-endowed foundations are described in **2.2 Foundation Taxonomy: Types of Artist-Endowed Foundations by Function**. These chapters sketch a broad outline of the artist-endowed foundation field and raise a variety of interesting questions. What are the characteristics of artists who create foundations or are associated with foundations created by heirs and beneficiaries? What are the motivations and influences that inform foundation creation? What might this say about the possible evolution of the artist-endowed foundation field in the coming decades?

This section of the Study report takes up these questions. The first part of the section presents a select chronology highlighting particular foundations whose creation evidences the field's development and the ways in which the artist-endowed foundation form has evolved in purpose and in the nature of its assets. The second part explores the types of artists associated with foundations and examines their demographics and individual characteristics as these might inform foundation creation. The final part examines dimensions of public tax policy that are generally assumed to bear on the question of private foundation formation and speculates how these might influence artist-endowed foundations specifically.

3.1 SELECT CHRONOLOGY: PHILANTHROPIC FIRSTS AND EVOLUTION OF THE FORM

Since formation of the first artist-endowed foundation more than a century ago, artists and artists' heirs and beneficiaries have created private foundations to own and deploy artists' assets for a wide range of charitable purposes. About 300 artist-endowed foundations have been identified by the Study, including those that existed previously and those extant and active today. Over the years, a number of themes have emerged in foundations' charitable purposes and functions. At the same time, much has been learned about the private foundation form as it accommodates the particular assets and interests common to artist-endowed foundations. The following highlights offer a selection of philanthropic firsts from the field's history, along with examples demonstrating the form's evolution over time.¹ It should be assumed that this selection is a starting point and will develop as additional histories become known and new foundations take the form in new directions.

- 1883 **Rotch Travelling Scholarship** was created by Boston architect Arthur Rotch and his siblings in honor of their father, landscape painter Benjamin Smith Rotch.² With a mission to advance architectural education through grants to young architects for foreign study and travel, it was the first US entity of its kind to conduct such a program.³ Its formation preceded the 1913 Revenue Act that established the income tax and provided tax exemption for organizations devoted exclusively to charitable purposes.⁴
- 1918 Designer and painter Louis Comfort Tiffany created the **Louis Comfort Tiffany Foundation** to operate his Long Island, New York, mansion as a retreat for young artists and designers, using his extensive decorative art holdings installed in the property as a study collection.⁵ The first artist-endowed foundation formed to operate a residency program, it converted to making grants to individual artists after its collections and property were sold in 1946 and 1949.⁶
- 1926 Gertrude Mead Abbey, surviving spouse of the muralist, founded the Incorporated Edwin Austin Abbey Memorial Scholarships in Britain and established the **Abbey Memorial Scholarships Trust** in the US for its support. Trust proceeds fund awards for residential study by American and British painters at the British School at Rome, of which the artist was a founder.⁷ This is the earliest identified instance of a foundation established by an artist's surviving spouse.⁸
- 1942 The estate plan of Martin B. Leisser, Pittsburgh painter, art educator, and the friend who convinced Andrew Carnegie to add an art school to his technical college, established the **Leisser Trust** and **Leisser Art Fund**. These were the first artist-endowed philanthropies to provide dedicated support to a cultural and educational institution, in this case Carnegie Museum of Art, for art acquisitions, and what would become Carnegie Mellon University School of Art, for student awards.⁹ In 1946, the Leisser Prize for an outstanding body of work as a freshman was won by Andy Warhol.¹⁰
- 1955 Painter Madge Tennent created the **Tennent Art Foundation** in Honolulu as an exhibition gallery with a mission to make a permanent collection of her artworks depicting native Hawaiians available to the public. The artist noted that in a world that would produce many visions of Hawaii's culture, she had "earned the right to hold a small area inviolate for her version."¹¹ It was the first private foundation formed by a female artist.
- 1959 The **Sansom Foundation** was established under the direction of Ira Glackens, son of illustrator and painter William Glackens. Named after the Philadelphia street where the artist was born, it was endowed with a collection of the artist's works with the intention that art sales would fund grants to support the arts and bring

- relief to unwanted pets.¹² This was the first private foundation created to fund its grants through sales of an artist's works.
- 1962 The estate plan of Blanche Colman, interior designer, painter, and founding department head of what would become Boston University's School of Visual Arts, established the **Blanche E. Colman Trust**.¹³ It was the first artist-endowed foundation created by an artist's will specifically to make cash grants to individual artists.
- 1964 The **Lachaise Foundation** became the first artist-endowed foundation formed under the estate plan of an artist's surviving spouse. In this case, it was Isabel Dutaud Lachaise, who died in 1955, surviving Gaston Lachaise by two decades.¹⁴ With many of the artist's mature works uncast at his early death, the Boston-based philanthropy became the first to undertake posthumous casting of incomplete editions in order to further its charitable purpose to make the artist's sculptures available to the public by exhibiting and placing works in museum collections.¹⁵
- 1966 The **Albin Polasek Foundation** was created by the will of the sculptor and longtime faculty member of the School of the Art Institute of Chicago.¹⁶ The Foundation operates the artist's former residence in Winterpark, Florida, as a house museum and sculpture garden featuring his collected works. It was the first foundation established for such a purpose.¹⁷
- 1967 The **Charles E. Burchfield Foundation** became the first private foundation created by an artist in order to manage the posthumous disposition of his artistic output as a charitable endeavor.¹⁸ The artist died shortly after establishing the Foundation, endowing it with his collected works and archive. With a philanthropic program benefiting western New York State where the artist lived for many years near Buffalo, it was the first grantmaking foundation funded by sales of works bequeathed by an artist for that purpose.
- 1968 Philanthropist and filmmaker Jerome Hill created the **Camargo Foundation** to own his residence in southern France for operation as an interdisciplinary work-study center.¹⁹ It provides residency fellowships to scholars of French cultures and to artists of all disciplines.²⁰ A separate grantmaking foundation committed to assisting emerging artists, the **Jerome Foundation** (Ruling Year 1964), makes this among the earliest cases of two foundations with distinct purposes created by one artist.²¹
- 1973 The will of Jacques Lipchitz stipulated that no posthumous casts be made of his plaster models, directing instead that these should be placed in museum collections internationally. With the sculptor's bequest of the models, the **Jacques and Yulla**

- Lipchitz Foundation** (Ruling Year 1963) became the first artist-endowed foundation with a charitable purpose expressly to conduct a program making grants of an artist's works.²²
- 1973 The **Norman Rockwell Art Collection Trust** was formed by the artist to hold his collected works and archive in trust, with the subsequent addition of his studio, to be exhibited by a nascent entity that would become the Norman Rockwell Museum in Stockbridge, Massachusetts.²³ This was the first US iteration of the philanthropic model piloted by the Vincent Van Gogh Foundation, formed in 1960 by that artist's heirs to hold his works in trust for Amsterdam's Van Gogh Museum, created to exhibit the collection.²⁴
- 1976 The **Adolph and Esther Gottlieb Foundation** was organized in New York under the artist's estate plan, funded with a collection of his works.²⁵ It subsequently initiated the first program making grants to assist individual artists using proceeds from the sale of an artist's artworks. Its charitable focus reflects the longstanding generosity of the artist and his spouse. The Foundation also was the first structured to use its art collection in direct charitable activities for educational purposes, as well as to sell artworks to fund its grants.²⁶
- 1977 The **Paul Strand Foundation**, formed in New York as specified by the artist's will, became the first philanthropy endowed with the collected works of a photographer, marking an expansion in the types of artists creating private foundations. It operated for five years and then merged with another organization to create Aperture Foundation, a public charity, which uses the artist's editions and rights as a critical resource in a program promoting and publishing contemporary photography.²⁷
- 1978 Shortly after the death of artist, designer, and longtime art educator Josef Albers, the **Josef and Anni Albers Foundation** (Ruling Year 1972) initiated the first extensive program by an artist-endowed foundation to distribute artworks charitably, ultimately granting works by Josef and Anni Albers to more than 30 museums in the US and abroad.²⁸ The first foundation funded by bequests of two artists, and among the first with private operating foundation status, it operates a study center located in rural Connecticut, with an archive, exhibition collection, publication program, visiting artist facility, and discretionary grant program.
- 1978 The death of Lorser Feitelson, painter and longtime faculty member at what is now Art Center College of Design, led to the creation of the **Feitelson Arts Foundation** (Ruling Year 1980).²⁹ This was the first private foundation endowed with an artist's works to be established in California, signaling the start of a geographic expansion in private foundation creation by artists beyond an initial East Coast focus. Two decades later, with the bequest of painter Helen Lundeberg, it

became known as the **Lorser Feitelson and Helen Lundeberg Feitelson Arts Foundation**.

- 1978 The **Girard Foundation** (Ruling Year 1962), established in New Mexico and led by designer Alexander Girard and his spouse, Susan Needham Girard, contributed its 106,000-piece international folk art collection to the Museum of International Folk Art, expanding the museum's collection five-fold with one gift.³⁰ This was the first instance in which an artist-endowed foundation assembled and then granted a collection of works by other artists to a museum. The Foundation terminated in 1998, five years after the artist's death.
- 1980 The **Richard Florsheim Art Fund** was created by the estate plan of the artist, a former president of Artists Equity Association, with an aim to assist older artists. It did so by fostering professional opportunity through grants to fund museums' acquisition of works by artists who had attained their sixtieth birthday.³¹ The only artist's philanthropy to use this approach to date, the foundation terminated in 2007, almost three decades after its donor's death.
- 1980 Sculptor and designer Isamu Noguchi converted his grantmaking Akari Foundation (Ruling Year 1968) to operating status. Re-titled as the **Isamu Noguchi Foundation**, its new mission was to create and operate a museum that would present his multidisciplinary oeuvre in full.³² The Noguchi Museum opened in Long Island City, New York, in 1985, three years prior to his death. The first private foundation created by an Asian American artist, it converted to public charity status in 2004 as the Isamu Noguchi Foundation and Garden Museum.
- 1983 The bequest of the artist's copyrights to his Brooklyn-based **Ezra Jack Keats Foundation** (Ruling Year 1970) made this the first artist-endowed foundation endowed primarily with an artist's intellectual property, comprising the rights to his children's literature publications and illustrations.³³ Royalties and licensing fees support a program of grants assisting children's literacy through creative projects by public schools and libraries nationally.³⁴
- 1983 The **Barnett Newman Foundation** (Ruling Year 1980) published the artist's prints catalogue raisonné, the first to be issued by an artist-endowed foundation.³⁵ The Foundation, which owns the artist's archive and conducts a scholarly program, was the first to operate exclusively as a study center.³⁶ A separate foundation, the **Barnett and Annalee Newman Foundation Trust** (Ruling Year 1997), was formed as a grantmaking entity. Both were established by the artist's surviving spouse prior to her death in 2000, the first instance of an artist's heir or beneficiary creating multiple foundations.

- 1985 The provisions of Lee Krasner's estate plan established the **Pollock-Krasner Foundation**, now the largest artist-endowed foundation funded with artists' works committed specifically to making grants to individual artists internationally.³⁷ Benefiting from sales of Krasner's works and those of her spouse, Jackson Pollock, the Foundation awards on average \$3 million in cash grants annually in the US and abroad, with thousands of grantees in more than 60 countries worldwide.³⁸
- 1986 The **Mark Rothko Foundation** (Ruling Year 1971), initiated by the artist just prior to his death in 1970 and subsequently reorganized following storied litigation over his estate, completed distribution of its art collection, fulfilling its trustees' decision that it terminate rather than sell artworks to fund its program as a study center and exhibition collection.³⁹ In the first artist-endowed foundation termination of this scope, more than 1,000 works were contributed to 35 museums, with the bulk placed at the National Gallery of Art, Washington, DC.
- 1987 Andy Warhol's simple bequest committing his estate to advance the visual arts established the **Andy Warhol Foundation for the Visual Arts**.⁴⁰ The Foundation conducts the largest grantmaking program funded by sales and licensing of an artist's works and rights, awarding on average \$8 million in grants annually. It contributed a collection of 3,000 works to create the Andy Warhol Museum, which opened in 1994, and in 1999 it led a donor consortium to establish the Creative Capital Foundation, a public charity grantmaker assisting individual artists.⁴¹
- 1989 The **Romare Bearden Foundation**, established in New York following the artist's death, became the first private foundation funded by the bequest of an African American artist.⁴² Operated as a family-governed entity conducting an education and exhibition program, it converted to public charity status in 2003.
- 1989 The **Robert Mapplethorpe Foundation** was formed prior to the artist's death from AIDS.⁴³ It was the first artist-endowed philanthropy to address AIDS and HIV infection, which—together with advancing recognition of photography as an art form—comprises its dual charitable purpose. In 1990, it awarded funds to Beth Israel Medical Center to create one of New York City's earliest AIDS residential treatment and research facilities. In 1993, it granted artworks and funds to create a photography department and gallery at the Solomon R. Guggenheim Museum, New York.⁴⁴
- 1989 The **Georgia O'Keeffe Foundation** became the first private foundation formed specifically to accomplish the charitable distribution of an artist's estate.⁴⁵ Planned to terminate 20 years after the artist's death in 1986, it completed a catalogue raisonné, secured her Abiquiu, New Mexico, residence as a house museum, and distributed artworks to museums by grants and as partial grants/partial sales. In 2006, its

remaining assets were granted to the Georgia O'Keeffe Museum, an independent public charity formed in 1996.

- 1992 The **Gordon Samstag Fine Arts Trust** was formed under the estate plan of the artist and longtime art educator, an early fellow of the Tiffany Foundation residency program.⁴⁶ It supports the largest academic scholarship program for college art students to be endowed by an artist's bequest, making on average \$400,000 available annually to fund a program of scholarships for Australian students studying at art colleges internationally.⁴⁷
- 1994 A few years after the artist's death, Robert Motherwell's **Dedalus Foundation** (Ruling Year 1983) initiated the first program by an artist-endowed foundation to distribute artworks charitably using the partial grant/partial sale method, placing works in 60 museums in the US and abroad while simultaneously generating funds to endow a study center dedicated to modern art.⁴⁸ Along with operating an archive and exhibition collection, the Foundation makes grants to individuals and organizations, funding artistic, educational, and scholarly initiatives.
- 1995 The will of graphic designer Donald M. Anderson created the **Donald M. Anderson Foundation**, dedicated to supporting graphic design research at the University of Wisconsin-Madison, where the artist taught for more than 30 years.⁴⁹ This was the first instance of a foundation established by a long-time educator to benefit the higher education program he had helped to develop.
- 1998 The **Allan Houser Foundation**, established by his family in Santa Fe, New Mexico, following the sculptor's death, became the first private foundation to hold the archival materials of a Native American artist.⁵⁰ It uses its resources to conduct a program educating about the artist and his works.
- 2000 Creation of the **Tee and Charles Addams Foundation** by the artist's surviving spouse made this the first foundation endowed with the works and rights of a cartoon artist, marking a further expansion in the types of artists whose creative assets fund philanthropies.⁵¹ It operates the artist's former Long Island residence and nature preserve as a study center and develops creative programs using his works.⁵²
- 2001 Established following the death of painter John Heliker and preceding that of painter Robert LaHotan, the **Heliker-LaHotan Foundation** became the first foundation endowed by the combined estate plans of artists who were non-marital life partners.⁵³ The Foundation operates the Maine island summer home of the two long-time educators as a residency program for established painters and sculptors.⁵⁴

- 2002 The **Herb Block Foundation** was organized in Washington, DC, according to the will of the editorial cartoonist.⁵⁵ It was the first foundation to focus on editorial cartooning, extending the range of art forms addressed by the field. In addition, the Foundation makes grants nationally to sustain the artist's commitment to social justice and locally provides scholarships to community college students. Its grants total \$2 million per year on average.
- 2002 The **Niki Charitable Art Foundation**, established in California by the estate plan of sculptor Niki de Saint Phalle, was the first artist-endowed foundation designed to interact with a set of autonomous international sites, comprising the artist's numerous public art installations and several museum collections formed by the artist's gifts prior to her death. The Foundation operates a study center, lends to and organizes touring exhibitions, educates about the artist and her creative practices, and approves conservation of her works.⁵⁶
- 2004 The bequest of Viola Frey, ceramic sculptor and longtime faculty member at what is now the California College of the Arts, inaugurated the program of the **Artists' Legacy Foundation** (Ruling Year 2001). This philanthropy was the first designed specifically to receive multiple artists' estates, intended to own and exhibit artists' works, make awards to established painters and sculptors, and educate about artists' estate planning needs.⁵⁷
- 2005 The **Judith Rothschild Foundation** (Ruling Year 1993) contributed drawings by more than 600 contemporary artists to the Museum of Modern Art, New York. Established under the artist's estate plan, it is recognized for its unique program providing grants to projects that increase public recognition and access to the works of visual artists deceased between 1976 and 2008. The Foundation will terminate in 2018, 25 years after the death of its donor.⁵⁸
- 2005 The **Emilio Sanchez Foundation**, established in New York under the will of the painter to accomplish the charitable distribution of his estate, became the first artist-endowed foundation created by a Latino artist and funded by his bequest.⁵⁹ The Foundation, which operates a study center and has funded an award for Cuban American artists, will conclude its activities at the close of 2010, 10 years after the artist's death.
- 2008 The **Roy Lichtenstein Foundation** (Ruling Year 1998), formed after the artist's death as a study center housing his studio archive, announced the expansion of its holdings by acquisition of the works and rights of art scene photographer Harry Shunk.⁶⁰ This was the first instance in which an established artist-endowed foundation extended its capacity in order to conserve the oeuvre of another artist, in this case one who had died without an estate plan.

As of 2010, the list of prominent artists who fund the grantmaking activities of their lifetime foundations included Eric Carle, Mark Di Suvero, Helen Frankenthaler, Lee Friedlander, Jasper Johns, Wolf Kahn, Alex Katz, Ellsworth Kelly, Peter Laird, Richard Meier, Claes Oldenburg, Yoko Ono, Faith Ringgold, Joel Shapiro, Toshiko Takaazu, and Cy Twombly, among others.

¹ Unless otherwise noted, foundations' Ruling Years—the date at which tax-exempt status was approved by the Internal Revenue Service—are used as the dates of foundation formation and establishment. All foundations are extant, with exceptions noted.

² *Rotch Travelling Scholarship Records, 1882–1996*, Manuscript Collection MC 520. MIT Libraries Archives, Institute Archives and Special Collections, Massachusetts Institute of Technology.

³ Rotch Travelling Scholarship, <http://www.rotch.org/>.

⁴ Charles T. Clotfelter, *Federal Tax Policy and Charitable Giving*, National Bureau of Economic Research Monograph, (Chicago: University of Chicago Press, 1985), 11–12.

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⁸ "Abbey Art Fund Revived," *New York Times*, June 27, 1934.

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¹⁰ Bernard B. Perlman, "The Education of Andy Warhol," in *The Andy Warhol Museum*, ed. Tom Armstrong (Pittsburgh, PA: Andy Warhol Museum, Carnegie Institute, 1994).

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- ⁵⁵ The Herb Block Foundation, <http://www.herblockfoundation.org/>.
- ⁵⁶ Niki Charitable Art Foundation, <http://www.nikidesaintphalle.org/>.
- ⁵⁷ Artists' Legacy Foundation, <http://www.artistslegacyfoundation.org/>.
- ⁵⁸ The Judith Rothschild Foundation, <http://www.judithrothschildfdn.org/>.
- ⁵⁹ Ann Koll and Erik Stapper, *Emilio Sanchez* (New York: Emilio Sanchez Foundation, 2001).
- ⁶⁰ Carol Vogel, "Shunk Finds a Home," *New York Times*, October 9, 2008, Arts section, New York edition.

3.2 INTERNAL INFLUENCES: ARTISTS' DEMOGRAPHICS AND CHARACTERISTICS

With only 300 artist-endowed foundations identified during the Study, which includes those extant as well as those existing previously but subsequently terminated, one obvious conclusion is that not all artists, or artists' heirs or beneficiaries, with the means to do so have chosen to create a foundation. Ansel Adams, Diane Arbus, Jean-Michel Basquiat, Thomas Hart Benton, Maxfield Parrish, and Man Ray, among other widely recognized artists deceased since 1960, are examples of this. As a complication, there are numerous prominent artists deceased in the same time period that are survived currently by a spouse and might be associated with a foundation at some point in the future, but the prospect cannot be confirmed.¹ At the present time, an exploration of the factors that appear to influence the likelihood of artist-endowed foundation creation must focus specifically on the deceased artists associated with artist-endowed foundations established to date, absent a contrasting review of a comparative cohort drawn from artists not associated with foundations.

This chapter explores the question of who creates artist-endowed foundations and with what possible motivations and considerations. It does this by reviewing artists' demographics and career data, drawn from artists' obituaries, biographies, and exhibition-related publications, and then pairs this information with data on foundation formation, the scales and functions of foundations, and the character of foundations' governance.

Profile of the Sample

For the purposes of this inquiry, a sample of 94 artist-endowed foundations holding assets of \$1 million or more as of 2005 and associated with artists deceased prior to that year was reviewed.² Extant foundations associated with artists living in 2005 were not included, neither were foundations that had been terminated prior to 2005 and held less than \$1 million in assets as of that year, or were created after that year. All data cited on assets, governance, and functions are based on foundations' 2005 annual information returns (Forms 990-PF).

Of foundations in the sample, more than 40 percent reported assets of \$10 million and above in 2005, and almost 60 percent reported assets of \$1 million to \$9.9 million that year. With respect to foundation function, as defined in **2.2 Foundation Taxonomy**, 39 percent are grantmaking foundations; 45 percent are direct charitable activity foundations (including 28 percent that are study center and exhibition foundations, nine percent that are house museum foundations, and nine percent that are program foundations such as those operating residency facilities and the like); 10 percent are comprehensive foundations

combining a number of functions, often including grantmaking; and six percent are estate distribution foundations.

Inquiry and Findings

This sample was used to explore five factors: creators of foundations, artists' demographics with respect to survivorship, foundation governance in relationship to foundation function, artists' economic capacities, and artists' economic capacities as they relate to survivorship.

Creators of Foundations

Eighty-one percent of foundations in the sample were created by artists: 31 percent were created during the artists' lifetimes, with an average age of 74 years; and 50 percent were created under the artists' estate plans. In contrast, 19 percent were created by artists' heirs and beneficiaries (11 percent were created by surviving spouses or non-marital life partners, and eight percent were created by children, grandchildren, great grandchildren, nieces, grandnephews, and personal associates). Examples of foundations created during artists' lifetimes include those associated with Josef and Anni Albers, Ezra Jack Keats, and Frederick Sommer. Of those created under artists' estate plans, examples include those associated with Joseph Cornell, Joan Mitchell, and Andy Warhol. Examples of foundations created by artists' heirs and beneficiaries, during their lifetimes or under their estate plans, include those associated with Jasper Cropsey, Charles and Ray Eames, William Glackens, Gaston Lachaise, Barnett Newman, Georgia O'Keeffe, and Alfonso Ossorio.

Of the foundations created by artists' heirs and beneficiaries, 33 percent are grantmaking foundations, 61 percent are direct charitable activity foundations (including 50 percent that are study center and exhibition foundations and 11 percent that are house museum foundations), and six percent are estate distribution foundations. None is a program foundation or comprehensive foundation.

The distinction of creator seems to have little bearing on scale. Of foundations created by artists, 40 percent hold assets of \$10 million and above and 60 percent hold assets of \$1 million to \$9.9 million, much the same as the sample as a whole. A comparable ratio holds true for foundations created by artists' heirs and beneficiaries.

Artists' Demographics: Survivorship

More than 60 percent of all foundations in the sample are associated with artists who were not survived by children: 40 percent had no immediate survivors, defined as a spouse, non-marital life partner, or child; and 22 percent were survived solely by a spouse or non-marital life partner. In contrast, 38 percent of artists associated with foundations were survived by children. Examples of artists without immediate survivors who are associated with foundations include Herb Bock, Joseph Cornell, Lee Krasner, Robert Mapplethorpe, and Joan Mitchell. Among those who were survived solely by a spouse are Charles Addams,

Albert Bloch, Adolph Gottlieb, Hans Hofmann, and Barnett Newman. Among those who were survived by children are Donald Judd, Willem De Kooning, Chaim Gross, Norman Rockwell, and George Segal.

Beyond this, of all foundations in the sample, seven percent are associated with artists who were survived by immediate survivors that included children, but these played no role in the foundation despite living contemporaneously as adults. Examples of artists with immediate survivors including adult children living at the time of a foundation's inception but not participating in its governance include Hans Burkhardt, Ettore DeGrazia, Sam Francis, Ernest R. Graham, and Robert Motherwell, among others.

Forty-seven percent of foundations associated with artists who had no immediate survivors hold assets of \$10 million and above. That scale of assets is held by 40 percent of foundations associated with artists survived by children, and 35 percent of foundations associated with artists survived solely by a spouse or non-marital life partner. Related to this, of foundations holding assets of \$10 million and above, 46 percent are associated with artists who had no immediate survivors, 18 percent with artists survived solely by a spouse or non-marital life partner, and 36 percent with artists survived by children. In comparison, of foundations with assets of \$1 million to \$9.9 million, 37 percent are associated with artists who had no immediate survivors, 24 percent with artists survived solely by a spouse or life partner, and 39 percent with artists survived by children.

Foundation Governance and Function

Fifty-seven percent of foundations in the sample are governed by *independent boards*, defined for these purposes as boards without influential participation by artists' relations and artists' heirs or beneficiaries. Forty-three percent have artists' heirs or beneficiaries and other persons related to the artist in governance roles of influence. For the purpose of this discussion, *governance roles of influence* is defined as artists' heirs, beneficiaries, or relations together comprising a numerical majority of a governing body; individually holding leadership positions such as president, chairman, or foundation director; or individually having singular influence as a founder or substantial contributor. Artists' heirs and beneficiaries present in governance include those noted as foundation creators, such as surviving spouses, non-marital life partners, children, grandchildren, great grandchildren, nieces, grandnephews, and personal associates. Artists' relations present in governance include parents, siblings, cousins, nieces and nephews.

Among foundations with independent boards, 48 percent hold assets of \$10 million and above. Fifty percent are grantmaking foundations; 30 percent are direct charitable activity foundations (including 15 percent that are study center and exhibition foundations, four percent that are house museum foundations, and 11 percent that are program foundations); 15 percent are comprehensive foundations, often including grantmaking; and six percent are estate distribution foundations.

In contrast, of those foundations with artists' heirs and beneficiaries and other relations in governance roles of influence, 33 percent hold assets of \$10 million and above. Only 25 percent are grantmaking foundations; 65 percent are direct charitable activity foundations (including 45 percent that are study center and exhibition foundations, 15 percent that are house museum foundations, and five percent that are program foundations); three percent are comprehensive foundations, often including grantmaking; and seven percent are estate distribution foundations.

Artists' Economic Capacities

An examination was made to characterize artists' economic capacities as this factor relates to foundation formation. As discussed in **Appendix A.3 Quantitative Profile of the Artist-Endowed Foundation Field**, a review of data on US artists whose works of fine art have sold at public auction over a 15-year period identified those whose works were ranked as top-sellers by aggregate sales for that period. Auction sales are secondary sales, not accruing to artists themselves, but were used for the purposes of the Study to indicate market interest in artists' works and, by extrapolation, signify artists' economic standing. Examples of artists whose works were ranked as top sellers include Milton Avery, Sam Francis, Willem de Kooning, Robert Motherwell, and George Segal. However, many artists do not create works of the types that typically were sold at fine art auctions during the period examined. Therefore, rankings of influential practitioners were reviewed for such fields. Examples include cartoonist Charles Addams, author and illustrator Theodor Geisel, and caricaturist Al Hirschfield, as well as architect Ernest R. Graham and designers Charles and Ray Eames.

In addition, artists' biographies were reviewed to ascertain other factors that might be pertinent to economic capacity. Among these is artists' access to independent resources, such as family wealth, considered here in the absence of works ranked as top sellers. Examples include Suzy Frelinghuysen and George L. K. Morris, Jerome Hill, Leslie Powell, Gordon Onslow Ford, and Judith Rothschild. Also among these factors is artists' full-time employment apart from a studio practice, again in the absence of works ranked as top sellers. Examples include Donald Anderson, Lorser Feitelson, Viola Frey, John Heliker, and Gordon Samstag, all long-time educators.

Based on these various factors, foundations in the sample fall into the following categories. Thirty-six percent of foundations are associated with artists whose works presumably achieved strong market standing during their lifetimes, including 24 percent associated with artists whose works were ranked as top sellers at auction, and 12 percent associated with artists who created works not typically sold at auction, but achieved recognized economic success. Twenty-eight percent of foundations are associated with artists whose works were not ranked as top sellers at public auction, but who had access to independent resources. Twenty-three percent are associated with artists whose works were not ranked among top

sellers at public auction, did not have independent resources, were not employed apart from their studio practice, and can be characterized broadly as artists who were recognized nationally or regionally. The remaining 13 percent of foundations are associated with artists who maintained full-time employment during their lifetimes apart from their studio practice, did not have independent resources, nor were their works ranked as top sellers.

Among foundations in the sample with assets of \$10 million and above, 57 percent are associated with artists whose works presumably achieved strong market standing during their lifetimes, including 44 percent with artists ranked as top sellers, and 13 percent with artists achieving recognized economic success creating works not typically sold at auction. Twenty-three percent are associated with artists who had access to independent resources. Fifteen percent are associated with artists recognized nationally or regionally and five percent are artists who maintained employment apart from their studio practice.

Economic Capacities and Survivorship

A final question is how artists' economic capacities might intersect with the factor of survivorship. This query found that among artists associated with foundations in the sample, about half of those artists whose works presumably achieved strong market standing during their lifetimes were not survived by children. This includes 48 percent of those whose works were ranked among top sellers and 50 percent of those who produced works not typically sold at auction, but who achieved recognized economic success. A somewhat greater portion, 57 percent, of those artists who were characterized broadly as recognized nationally or regionally was not survived by children. In contrast, 75 percent of those artists who maintained full-time employment apart from their studio practice were not survived by children, and 76 percent of those artists who had access to independent resources were not survived by children.

Observations on Overall Findings

The number of foundations available for this review is small. Patterns identified are likely to be altered as the field grows and greater numbers of artist-endowed foundations are available for analysis. Nonetheless, some of the patterns evident now do merit comment to the extent that they might contribute to a greater understanding about what influences and considerations combine to inform foundation creation.

Variety of Artist Types

Although it isn't possible to define what types of artists, or artists' heirs or beneficiaries, choose not to create a foundation, it is clear that those artists who are associated with foundations are not a homogeneous group. They differ notably in terms of demographic characteristics, economic capacity, and the relationship of their art practice to the art market. Given this diversity, one cannot discuss artist-endowed foundations as being created by or associated with one single type of artist. Likewise, it is reasonable to assume

that the considerations in forming artist-endowed foundations can differ significantly among these diverse creators.

Survivorship

With respect to private foundations generally, a lack of immediate survivors has been recognized by researchers as one factor associated with donors' decisions to establish a foundation.³ Artists are no exception to this, and in fact, it appears to hold more weight for artists associated with foundations than for donors creating foundations generally. The lack of children would appear to be among the most significant factors related to artist-endowed foundation creation given that, overall, 60 percent of the foundations are associated with artists not survived by children. In contrast, research on this subject in the greater foundation universe found that one-third of donors creating foundations were without children.⁴

If defined more broadly to include artists that are survived by children who are unavailable to play a role or are not matched to the needs of the role, as evidenced in either case by their lack of involvement in the foundation, the figure rises to 70 percent of the foundations. No comparable data for the greater foundation universe was identified on this point.

A lack of children as survivors was most significant for artists with access to independent resources and for those who maintained full-time employment apart from their studio practice, which was the case for three-quarters of such artists. In contrast, a lack of children as survivors was the case for more than half of those artists characterized broadly as recognized nationally or regionally and for about half of artists whose works ranked as top sellers or who created works not sold at auction but achieved recognized economic success.

Economic Capacity

Alongside the strong factor of survivorship as a motivation or consideration in foundation creation, economic capacity is clearly an important factor as well. Among the foundations with assets of \$10 million and above, a substantial majority (80 percent) is associated with artists whose works presumably achieved strong market standing during their lifetimes (almost 60 percent) or who had access to independent resources (more than 20 percent).

The Roles of Artists' Relations and Beneficiaries

Foundations with artists' heirs or beneficiaries in governance roles are more than twice as likely to function as direct charitable activity foundations—primarily study center and exhibition foundations and house museum foundations—than as grantmaking foundations. In contrast, foundations with independent boards are almost twice as likely to be grantmaking foundations as direct charitable activity foundations. In general, independent boards are associated with a greater variety of foundation functions than are those in which artists' heirs and beneficiaries play roles.

On the assumption that board composition reflects the intention of those forming foundations, it would appear that artists drawing on heirs and beneficiaries for governance roles in many cases do not use the respective foundations as vehicles for family grantmaking, as is the common role of a family foundation. Likewise, artists or their heirs and beneficiaries creating study center and exhibition foundations and house museum foundations in many cases view that function as something to be governed by heirs and beneficiaries rather than by independent boards.

Finally, estate distribution foundations—those charged to accomplish the posthumous, charitable distribution of artists' assets remaining after other bequests—are equally likely to be governed by independent boards as they are by boards in which artists' heirs and beneficiaries play governance roles.

Conclusion

This review provides a somewhat more nuanced sense of the types of individuals who create foundations and the factors that influence and motivate foundation formation. These include characteristics of artists themselves, their families, and economic capacities, as well as their relationship to the art market. To a lesser extent, it includes artists' heirs and beneficiaries. This discussion has not considered the impact of public tax policy on formation of artist-endowed foundations, including the estate tax, the estate tax marital deduction, and the limit on creators' income tax charitable deductions for contributions of their own works. The subject of public tax policy as it bears on artist-endowed foundation formation is taken up in the following chapter.

¹ See the discussion of various scenarios for lifetime or posthumous creation of artist-endowed foundations by artists' and their heirs and beneficiaries in **Chapter 7.1.2 Considerations in Foundation Planning**.

² See **Appendix A.2.B. Snapshot Profiles: Largest Artist-Endowed Foundations**.

³ Elizabeth T. Boris, "Creation and Growth: A Survey of Private Foundations," in *America's Wealthy and the Future of Foundations*, ed. Teresa Odendahl (Washington, DC: Council on Foundations, 1987), 76–82.

⁴ Ibid.

3.3 EXTERNAL INFLUENCES: PUBLIC TAX POLICY

Public tax policy, and more specifically the federal estate tax, is discussed frequently as a major force compelling foundation formation by artists.¹ However, the prior chapter revealed that more than 60 percent of foundations in a sample group of those associated with artists deceased prior to 2005 and holding at least \$1 million in assets are associated with artists who were not survived by children. This includes 40 percent of artists who had no immediate survivors—defined as a spouse, non-marital life partner, or child—and 22 percent that were survived solely by a spouse or non-marital life partner.² While some foundations associated with artists who were survived solely by a spouse were created prior to 1981, when the unlimited estate tax marital deduction was instituted, as discussed below, these data on survivorship indicate that many artist-endowed foundations are associated with artists for whom estate taxes on bequests to spouses and lineal descendants were not a consideration. This suggests that a more calibrated view of the influence of public tax policy on formation of artist-endowed foundations might be merited.

This chapter considers public tax policy as one factor in the greater motivational schema influencing formation of artist-endowed foundations and, more broadly, contributing to shaping the emerging field of artist-endowed foundations overall. It reviews the evolution of relevant federal and state public policies with respect to private foundations, speculates on their impact as they might relate to particular patterns evident among artist-endowed foundations, and notes the possible importance of these policies on the future evolution of the field.

Public Policy Influences in the Motivational Schema

Only 10 percent of all artist-endowed foundations included in the Study's data analysis were created prior to 1969, when Congress enacted legislation establishing specific regulation of private foundations. Among the earliest foundations, the Louis Comfort Tiffany Foundation was organized initially in 1918, not long after the first significant general purpose foundations were established, including Carnegie Corporation of New York (1911) and the John D. Rockefeller Foundation (1913). During this same period, Congress authorized legislation establishing the key elements of federal tax policy that bear on formation and support of private foundations. These included legislation establishing the personal income tax (1913), which also provided tax exemption for those organizations operated exclusively for religious, charitable, scientific, or educational purposes; the estate tax (1916); the charitable income tax deduction for individual donors (1917); the estate tax deduction for charitable bequests (1918); and the gift tax (1924), which excluded gifts to charitable entities.³

In the subsequent decades, public tax policy at both the federal and state levels has been an important factor influencing formation and operation of artist-endowed foundations, as it has been for all private foundations. Two aspects of federal tax law, one pertaining to income tax and one to estate tax, are cited frequently by practitioners as particularly influential with respect to motivations in forming artist-endowed foundations.⁴ State law has been less influential, although it has been the locus of progressive experiments.

The 1969 Tax Act: Regulating Private Foundations and Minimizing Creators' Income Tax Charitable Contribution Deductions

The 1969 Tax Act instituted the current federal regulatory structure for private foundations. It defined private foundations and public charities as distinctly different categories of charitable organizations for the first time in the tax code's history. The impetus for the Act to a great extent was the conclusion by federal regulators and members of Congress, buttressed by press coverage and public opinion, that foundation insiders were utilizing foundations for their own benefit.⁵ More broadly, supported by endowments or single donors and free of dependence on contributions from the general public, foundations were viewed as less accountable entities than public charities.

In response, Congress tightened controls on private foundations. It established a mandatory annual payout requirement; prohibited political activity and excess business holdings; instituted penalty taxes on these activities, as well as on jeopardy investments and on self-dealing by foundation insiders; defined strict procedures to be followed in making grants to individuals; established an excise tax on net investment income; and set less favorable income tax treatment for donors making gifts to most private foundations, compared to donors making gifts to public charities.⁶ These provisions were updated periodically, most recently in 2006.

Among other provisions, the 1969 Tax Act substantially revised the tax treatment of gifts by all creators (not just artists) contributing their own works to charitable organizations. The legislation limited the income tax charitable deduction taken by creators when contributing their own works charitably, effectively setting the deduction at the cost of materials used in creating the work as opposed to the work's fair market value, which had been the prior deduction level.⁷

It isn't possible to point to concrete evidence of the relationship between this revised tax treatment of creators' charitable contributions of their works and the formation of artist-endowed foundations. Nonetheless, some in the artist community suspect that artists' lack of ability to contribute their works beneficially during their lifetimes might be a factor contributing to formation of artist-endowed foundations on the parts of some artists.⁸

In this view, the lack of incentive to contribute their artworks charitably, which is provided by an income tax charitable deduction based on fair market value, might result in retention of artworks over an artist's lifetime that otherwise would have been contributed. In turn, this might create a need to distribute works following an artist's death, either to accomplish the charitable distribution of an artist's estate overall or to reduce the value of the artist's estate for estate tax purposes. Private foundations are one mechanism that can be used in such cases. As noted below, however, artists have the option during their lifetimes of committing their works to museums and cultural and educational institutions as promised gifts to be distributed posthumously as bequests under an estate plan.⁹ Likewise, the unlimited federal estate tax marital deduction has minimized the federal estate tax as an incentive for creation of a private foundation for many artists with surviving spouses, although it may be an incentive for spouses themselves ultimately.

Following the 1969 Tax Act, museums reported a decline in contributions by artists of their own works.¹⁰ However, fewer artist-endowed foundations were created in the decade following the Act, as there were fewer private foundations created during that decade by any type of donor, a fact attributed to the new, more stringent rules for private foundations.¹¹ In addition, there is evidence that some artist-endowed entities that had operated as private foundations chose to convert to public charity status following the Act, when it became necessary to make a choice.¹² Likewise, some artist-endowed entities that had operated as private foundations may have chosen to terminate or transfer assets and operate under the auspices of a public charity.¹³ The choice to terminate was evident in the greater foundation universe as well.¹⁴

In subsequent decades, despite no easing in the regulatory policies, creation of private foundations generally increased by all types of donors, exceeding levels prior to 1970.¹⁵ The same was true of artists creating foundations. There is anecdotal evidence also that some artists continued to make charitable contributions of their artworks to museums. Among other examples of this, between 1988 and 1994, Marshal M. Fredericks (1908–1998) contributed more than 200 works to Saginaw Valley State University to establish what would become the Marshall M. Fredericks Sculpture Museum.¹⁶ In 1992, Alex Katz (born 1927) contributed 417 works to Colby College Museum of Art for creation of its Alex Katz Collection and Paul J. Schupf Wing for the Works of Alex Katz.¹⁷ In 1995, Frederick Sommer (1905–1999) contributed a collection of 55 photographs to the National Gallery of Art.¹⁸ In 1998, Esteban Vicente (1903–2001) contributed 153 works to establish Spain's Museo de Arte Contemporaneo Esteban Vicente.¹⁹ In 2000, Richard Avedon (1923–2004) contributed 115 works to the Metropolitan Museum of Art, building on an initial gift of a dozen works made in 1981.²⁰ In 2000, Niki de Saint Phalle (1930–2002) donated more than 400 works to Germany's Sprengel Museum Hannover.²¹ Such gifts are made outright during an artists' lifetime or as long-term loans of promised bequests. Of note is that each of these artists also established an artist-endowed foundation.

It may be that a private foundation is one effective means to accomplish the charitable distribution of an artist's estate, including artworks, as demonstrated by the Georgia O'Keeffe Foundation. However, given these anecdotal examples of artists' gifts during their lifetimes, it is difficult to say conclusively that lack of a charitable income tax deduction based on fair market value for artists' lifetime contributions of their own artworks creates a need to establish artist-endowed foundations as a means to deal with excess inventory after an artist's death.

The Federal Estate Tax

For estate tax purposes, an artist's works, which are valued during the artist's lifetime solely at the cost of materials, are valued upon the artists' death at fair market value.²² In certain circumstances (for example, those of successful artists that achieve market recognition during their lifetimes), artists' estates can have substantial value but be significantly nonliquid. Achieving liquidity through accelerated art sales to pay estate taxes can drive down prices and waste assets. In light of this, the federal estate tax, including its provisions for charitable deductions, can function as an incentive in foundation formation in those instances where a donor's estate plan includes noncharitable bequests subject to the estate tax. In such cases, the creation and funding of private foundations is one means to accomplish the reduction of nonliquid, taxable assets held in an estate. Many in the art community see the federal estate tax as a significant force spurring creation of artist-endowed foundations. Despite this view, the actual impact of this public tax policy as one factor in the motivational schema informing foundation creation may be more complex than it first appears.

Federal Estate Tax Marital Deduction

One factor in this is the federal estate tax marital deduction. The deduction was introduced in 1948, allowing surviving spouses to inherit tax free up to 50 percent of the decedent's adjusted gross estate.²³ In 1976, the estate tax marital deduction was increased to \$250,000 or 50 percent of the decedent's adjusted gross estate, whichever was greater. This provision stood until 1981, when Congress adopted an unlimited estate tax marital deduction.²⁴

The prior chapter found that 22 percent of foundations are associated with artists who were survived solely by a spouse or non-marital life partner, this latter being a nominal number. Another 25 percent are associated with artists who counted spouses among immediate survivors that included children. In sum, almost half of the foundations are associated with artists who were survived by a spouse or, in a few cases, a non-marital life partner.

Given the small number of artist-endowed foundations in existence, one can only speculate about the possible impact of specific public policies. Nonetheless, some patterns related to the estate tax marital deduction might be inferred from the circumstance and timing of

foundation formation historically. For example, for some artists deceased prior to 1981, it is possible to identify instances in which an artist-endowed foundation was established prior to or promptly following an artist's death and funded with the portion of the artist's estate that did not fall under the surviving spouse's marital deduction. Foundations associated with Adolph Gottlieb, deceased 1974, and Paul Strand and Josef Albers, both deceased 1976, might be examples of this.²⁵ In each case, the respective foundations were the primary beneficiaries of the surviving spouses' estate plans.

Although less remarked upon, the approval of the unlimited estate tax marital deduction in 1981 might contribute to the lengthening of the time frame for formation of artist-endowed foundations in some instances, something that could be true of all types of foundations.²⁶ For example, among some artists deceased after 1981, it is possible to identify instances in which artist-endowed foundations have been created much later in their lives by artists' surviving spouses. The Tee and Charles Addams Foundation, Richard Diebenkorn Foundation, and (Andor and Eva) Weininger Foundation would be examples.

Other aspects of tax law also might be an incentive to delay foundation formation by artists' surviving spouses. An artist's surviving spouse enjoys more favorable tax treatment than the artist with respect to selling or contributing the artist's works. As noted, for tax purposes, the value of a deceased artist's work is adjusted to fair market value at the date of death.²⁷ As detailed in technical resources, net proceeds from the surviving spouse's sale of the artist's work, calculated on the adjusted value, are subject to a lower tax on capital gains as opposed to the higher tax on ordinary income applied had the artist sold the same work.²⁸ Likewise, a surviving spouse's contribution of the artist's work is eligible for an income tax charitable deduction based on fair market value, as opposed to the artist's deduction limited to the cost of materials used in a work's creation.²⁹

In sum, for artists survived by a spouse, federal tax laws in combination provide for transfer of the artist's property to the surviving spouse, free of federal income tax, under whose ownership artworks can be dispersed charitably and through sales on the same basis as any taxpayer. Taken together with the exemption from federal estate tax of estates valued at less than the amount at which the federal estate tax applies (the amount has varied in the past, recently ranging from \$1 million to \$3.5 million, and is likely to continue to change), these provisions in some cases might delay formation of a foundation or might eliminate it entirely if the decision is compelled exclusively by estate tax considerations.

This is not the case in circumstances where the federal estate tax marital deduction is not available (for example, to artists whose same-sex non-marital life partners do not have standing as a spouse under current law and so are not eligible for the federal estate tax marital deduction). Finally, the federal estate tax, including the marital deduction, is not likely to be a major influence contributing to foundation formation in those cases where artists' estate plans exclusively or primarily benefit a charitable organization, such as an

artist-endowed foundation. Examples of artists for whom a private foundation was the primary beneficiary of their estate plan include Herb Block, Ezra Jack Keats, Lee Krasner, Robert Mapplethorpe, Isamu Noguchi, and Andy Warhol, among others.

Federal Income Tax Charitable Contribution Deduction

Public tax policy might bear on others creating artist-endowed foundations as well. Almost 20 percent of artist-endowed foundations are created by artists' heirs and beneficiaries, including about 10 percent by artists' surviving spouses and non-marital life partners. The remaining foundations—almost 10 percent—were created by artists' heirs and beneficiaries, including children, grandchildren, great grandchildren, nieces, grandnephews, and personal associates. With only a few exceptions, these are foundations created during the lifetimes of the respective heirs and beneficiaries. They function for the most part as study center and exhibition foundations or house museum foundations and have legal status as private operating foundations, to which a donor's gifts are eligible for the optimal income tax charitable contribution deduction, comparable to that afforded donors to public charities. Examples include those associated with Alexander Calder, Jasper Cropsey, Charles and Ray Eames, Lazlo Moholy-Nagy, Guy Rose, and Harold Weston. Although it would be difficult to ascertain whether estate planning considerations, and in some cases by extension the federal estate tax, played a role in formation of such foundations, it can be assumed that the optimal income tax charitable contribution deduction is a facilitating factor.

State Tax Policies: Art Acceptance in Lieu of Estate Tax and Inheritance Tax

To date, the tax policies of states appear not to have been significant among influences contributing to creation of artist-endowed foundations. Many states have tied their income and estate tax policies to federal tax policies fully or to some extent, although this may change in response to evolving federal policies. Nonetheless, progressive tax policy with respect to artworks has been explored by some states, which has not been the case nationally.

Beginning in the late 1970s, a few states—including Connecticut, Maine, Montana, and New Mexico—adopted legislation authorizing acceptance of artworks as full or partial payment for state estate taxes or inheritance taxes, not limited to the estates of artists or to artists' heirs and beneficiaries.³⁰ These policies were inspired by examples in the United Kingdom and France where cultural property can be accepted by the national government in lieu of cash payment of estate tax or inheritance tax if affirmed as pertinent to the national cultural patrimony by an acceptance committee.³¹ Unfortunately, no current research is available to summarize the impact of this state legislation. In general, implementation appears to have been fairly limited, either by states' actual willingness to accept artworks and forego cash revenues, by legislative limits on the total value of artworks that can be accepted in any one year, or by a lack of the legislation in states with the largest populations of artists—New York and California. Overall, this tax policy is unlikely to have been a factor alleviating the

need for formation of those artist-endowed foundations compelled strongly by state estate or inheritance tax considerations.

Influencing Evolution of the Artist-Endowed Foundation Field

The philanthropic enterprise in the United States is strongly interwoven with public tax policy. With respect to artist-endowed foundations, taken alongside the prior chapter's exploration of artists' personal and professional factors contributing to the likelihood of foundation formation, this chapter's speculative review of the possible influence of public tax policy as one factor in the greater motivational schema influencing formation of artist-endowed foundations suggests the following observations.

For a large portion of artist-endowed foundations, including many of the 60 percent that are associated with artists not survived by children, public tax policy probably has not been a deciding factor in foundation creation per se. Nonetheless, it is likely to have been an important influence in the implementation of the formation process (for example, with respect to the role of a surviving spouse, the timing of foundation creation and funding, etc.).

For a lesser but still significant portion of artist-endowed foundations, public tax policy is likely to have been an important factor among those considerations informing foundation creation. These include many of the 40 percent of foundations associated with artists survived by children or by other heirs or beneficiaries, such as a non-marital life partner, particularly if the artists had achieved market recognition during their lifetimes. Further, it is likely also to have been a strong influence in the implementation of the formation process.

Finally, for the smallest portion of artist-endowed foundations (overlapping the two prior groups) comprising the almost 10 percent created by artists' children, grandchildren, great grandchildren, nieces, grandnephews, and personal associates, public tax policy is likely to have functioned more as a facilitating factor and less as a factor compelling foundation creation. However, it is likely also to have influenced implementation of the formation process (for example, with respect to choice of foundations' legal status, etc.).

Given the numerous variables, it isn't possible to predict how the artist-endowed foundation field might evolve in response to public tax policy. Nonetheless, the characteristics outlined in the prior chapter—particularly artists' survivorship and economic capacity—are likely to endure as key factors that influence foundation formation. In turn, these will inform considerations that can vary significantly for different types of artists with respect to the impact of public tax policy.

¹ The federal estate tax lapsed in 2010 and will reactivate in 2011 unless Congress intervenes.

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- ² Three percent of foundations in the sample are associated with artists survived by non-marital life partners, these being artists' beneficiaries playing roles to create or govern foundations.
- ³ Charles T. Clotfelter, *Federal Tax Policy and Charitable Giving*, National Bureau of Economic Research Monograph (Chicago: University of Chicago Press, 1985), 11–12.
- ⁴ See Victoria Bjorklund and Thanya A. Polonio-Jones, "Artists' Foundations," in *A Visual Artist's Guide to Estate Planning: The 2008 Supplement Update*, ed. Barbara Hofmann (Colorado Springs, CO: Marie Walsh Sharpe Art Foundation, 2008). Also see Ralph E. Lerner, "Ralph Lerner on Art Law," in *Artists' Estates, Reputations in Trust*, ed. Magda Salvesen and Diane Cousineau (New Brunswick, NJ: Rutgers University Press, 2005).
- ⁵ Thomas A. Troyer, "The 1969 Private Foundation Law: Historical Perspective on its Origins and Underpinnings," *The Exempt Organization Tax Review* 27, no. 1 (January 2000): 52–65.
- ⁶ John Edie, *Congress and Private Foundations: An Historical Analysis* (Washington, DC: Council on Foundations, 1987).
- ⁷ John Henry Merryman, Albert Elsen, and Stephen K. Urice, "Charitable Contributions," in *Law, Ethics and the Visual Arts*, 5th ed. (Alphen aan den Rijn, the Netherlands: Kluwer Law international, 2007), 914–922.
- ⁸ Bjorklund and Polonio-Jones, "Artists' Foundations."
- ⁹ Ralph E. Lerner and Judith Bresler, *Art Law, the Guide for Collectors, Investors, Dealers and Artists*, 3rd ed. (New York: Practising Law Institute, 2005), 1768.
- ¹⁰ "Report and Recommendation of the Association of Art Museum Directors: Tax Deduction on Charitable Contribution of Qualified Artistic Property," Association of Art Museum Directors, http://www.aamd.org/advocacy/tax_rec.php.
- ¹¹ Foundation Center, *Foundation Establishment: Overview Through 2004* (New York: Foundation Center, 2006).
- ¹² Violet Oakley Memorial Foundation Records, 1910–1987, Archives of American Art, Smithsonian Institution, Washington, DC.
- ¹³ See Alexis Gritchenko Foundation and Ukrainian Institute of America, <http://www.ukrweekly.com/old/archive/2004/430437.shtml>.
- ¹⁴ Gabriel Rudney, "Creation of Foundations and Their Wealth" in *America's Wealthy and the Future of Foundations*, ed. Teresa Odendahl (Washington, DC: Council on Foundations, 1987), 189.
- ¹⁵ Foundation Center, *Foundation Establishment*.
- ¹⁶ Marshall M. Fredericks Sculpture Museum, <http://www.svsu.edu/>.
- ¹⁷ Alex Katz Collection, Colby College Museum of Art, http://www.colby.edu/academics_cs/museum/collection/katz/index.cfm.
- ¹⁸ Frederick and Frances Sommer Foundation, <http://www.fredericksommer.org/>.
- ¹⁹ Museo de Arte Contemporaneo Esteban Vicente, <http://www.museoestebanvicente.es/>.
- ²⁰ Carol Vogel, "Inside Art: Avedon Decides on a Payback," *New York Times*, November 15, 2000.
- ²¹ Sprengel Museum Hannover, <http://www.sprengel-museum.com/>.
- ²² Lerner and Bresler, *Art Law*, 1746–1747.
- ²³ Darien B. Jacobson, Brian G. Raub, and Barry W. Johnson, "The Estate Tax: Ninety Years and Counting" in *Statistics of Income Bulletin* 27, no. 1 (June 2007): 13.
- ²⁴ *Ibid.*
- ²⁵ See comment on Adolph Gottlieb's estate plan, Sanford Hirsch, "Sanford Hirsch on the Adolph and Esther Gottlieb Foundation," in *Artists' Estates, Reputations in Trust*, ed. Magda Salvesen and Diane Cousineau (New Brunswick, NJ: Rutgers University Press, 2005), 192.
- ²⁶ Elizabeth .T Boris, "Creation and Growth: A Survey of Private Foundations," in *America's Wealthy and the Future of Foundations*, ed. Teresa Odendahl (Washington, DC: Council on Foundations, 1987), 92.
- ²⁷ Lerner and Bresler, *Art Law*, 1790.
- ²⁸ *Ibid.*, 1790.
- ²⁹ *Ibid.*, 1782.

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- ³⁰ John Henry Merryman, Albert Elsen, and Stephen K. Urice, "Transfer Taxes," in *Law, Ethics and the Visual Arts*, 5th ed. (Alphen aan den Rijn, the Netherlands: Kluwer Law international, 2007), 940.
- ³¹ Mark Davidson Schuster, "Tax Incentives as Arts Policy in Western Europe," in *Nonprofit Enterprise in the Arts: Studies in Mission and Constraint*, ed. Paul J. DiMaggio (New York: Oxford University Press, 1986), 320–360.

4. FIELD CHARITABLE ACTIVITIES

Making grants and contributions is a defining activity of private foundations in the US, and for that reason the term *grantmaker* is used interchangeably with *foundation*. This is in contrast to much of Europe where foundations traditionally have focused on conducting direct charitable activities more than grantmaking, so that in the arts the term *foundation* at times is used interchangeably with *museum* or *art collection*. The Study's findings indicate that both models are present among artist-endowed foundations in the US. Across a spectrum, some foundations solely make grants, others combine grantmaking and direct charitable activities, and still others exclusively conduct direct charitable activities. As a further dimension, artist-endowed foundations can move across this spectrum, with charitable activities changing markedly at different points in a foundation's life cycle.

During the 15-year period of 1990–2005, more than 200 artist-endowed foundations with data available for analysis together paid a total of \$954.7 million in charitable purpose disbursements. Of this total, \$639 million, or 67 percent, comprised contributions, gifts, and grants paid. Another \$315 million, or 33 percent, comprised charitable operating and administrative expenses, a category that includes administrative expenses to conduct grantmaking programs, as well as operating expenses to implement direct charitable activities, such as study centers, exhibition collections, residency programs, and the like.

To give texture to these data, this section of the Study report highlights a selection of charitable programs operated by artist-endowed foundations, reflecting the range of the field's grantmaking as well as the diversity of its direct charitable activities. This section's chapters highlight grantmaking, including grants to individuals, grants to organizations, and grants of artworks; direct charitable activities, in combination with grantmaking and exclusively; and activities of artists' lifetime foundations, those with living artist-donors.

Section 8. Planning and Conducting Charitable Programs discusses considerations and practical aspects of conducting all types of charitable activities.

4.1 GRANTMAKING

Although artist-endowed foundations are relatively few in number, their grantmaking activities are diverse. They make grants to individuals, typically artists and scholars, and also provide direct support through operation of residency programs, in some cases described as awarding *residency grants* or *residency fellowships*. Artist-endowed foundations make cash grants to charitable organizations for art-related purposes, as might be expected, and also for a variety of broader social concerns. Foundations in a few cases also have made

program-related loans. The artist-endowed foundation field's most distinctive grantmaking activities involve grants of artworks and partial grants/partial sales of artworks—termed variously as *bargain sales* or *gift-purchases*. The following three chapters highlight grantmaking by artist-endowed foundations in each of these three modes: grants to individuals, grants to organizations, and grants of artworks.

4.1.1 Grants to Individuals

Support to assist individual artists is a focus for many artist-endowed foundations. Some also assist individual scholars. Among the 30 largest artist-endowed foundations identified during the Study, more than one-third address the topic of support to individuals, primarily artists, either as a primary interest or as one among several program concerns. In most cases, these foundations provide assistance by making grants to charitable organizations whose programs benefit individual artists and scholars. A smaller number of foundations interact directly with artists and scholars by making grants and awards or conducting direct charitable activities, such as residency programs. Among these, grants and awards to individuals constitute the exclusive or primary focus for several foundations, while in other cases it is one aspect of a larger set of activities, combined with grantmaking to organizations or with direct charitable activities.

The subsequent chapter discusses foundation grants to organizations whose programs assist individual artists and scholars. This chapter reviews a representative selection of artist-endowed foundations that make grants and awards directly to individual artists and scholars, as well as several that conduct direct charitable activities serving individual artists and scholars.¹ Larger programs and smaller-scale efforts are profiled, as are long-established programs and new undertakings. Practical considerations in planning and operating grant and award programs for individuals, as evidenced by artist-endowed foundations active in this area, are discussed in **Section 8. Planning and Conducting Charitable Programs**.

Types of Support

As detailed below, financial support to individual artists and scholars by artist-endowed foundations typically is awarded using career-stage criteria or criteria based on particular categories, such as geographic location, art form, or a defined community or creative philosophy.

Although most artist-endowed foundations provide financial support exclusively, some offer technical assistance in combination with grants. Others conduct direct charitable activities associated with the grant programs, such as publishing catalogues, producing a website, presenting exhibitions, or convening conferences.

Grants to Individual Artists Based on Career Stage

Informed by the life experiences of the associated artists, artist-endowed foundations that operate programs making grants to individual artists often target support to particular points of need or opportunity in the arc of an artist's career. Such programs tend to focus on artists at three points: mature artists or those with sustained careers; early or mid-career artists, often referred to as *emerging artists* or *accomplished yet under-recognized artists*;

and artists at the inception of their careers, including those pursuing an education in the arts. Below are examples of artist-endowed foundations using career stage criteria for grants to individuals.

The **Adolph and Esther Gottlieb Foundation** (Ruling Year 1976), New York, created by the artist's estate plan, operates a study center and exhibition program and makes grants primarily nationally to assist mature visual artists with financial need, reflecting the tradition of generous assistance to colleagues for which the artist and his spouse were recognized.² Established artists working in painting, sculpture, or printmaking are eligible. Grants are made using the criteria of artistic maturity, based on a sustained commitment to artistic goals over at least 20 years, and financial need. Twelve individual support grants averaging \$25,000 have been awarded annually using an open application process and a selection panel of art professionals. Separately, emergency assistance grants have been made throughout the year to artists with a sustained commitment to artistic goals over at least 10 years. On average, 35 emergency grants up to \$10,000 have been awarded, using an open application process, to provide artists with interim assistance for needs resulting from unforeseen catastrophic incidents. From 1998 through 2005, grants in all categories totaled more than \$3 million.

The **Nancy Graves Foundation** (Ruling Year 1997), New York, created by a bequest from the sculptor and multimedia artist, operates a study center and exhibition program and makes grants nationally to individual visual artists.³ Reflecting the experience of its artist, who worked in multiple media, the Foundation's grants focus on established visual artists seeking the opportunity to master a technique, medium, or discipline different from the one in which they are recognized. Financial need is not among the criteria. The selection process uses nominators to identify an initial group of potential applicants who then are invited to apply. Pairs of collaborators are eligible. Grantees are chosen by a panel of jurors comprising art professionals. Three Nancy Graves Grants for Visual Artists have been presented annually with an award of \$25,000 each. From the grant's inception in 2001 through 2005, grants totaled almost \$400,000 dollars.

The **Joan Mitchell Foundation** (Ruling Year 1998), New York, formed under the painter's estate plan, conducts an exhibition program and assists individual painters and sculptors nationally through a variety of programs.⁴ The Foundation makes grants directly to individual sculptors and painters, operates free art classes for youth in New York City, and makes grants to organizations whose programs assist artists. To facilitate the transition from education to professional practice, grants also are made to graduate students completing work toward a master of fine arts degree. Nominations are solicited from faculty of university art programs nationally with selection made by a panel of art professionals. Works by the MFA grantees are featured in a publication and exhibited in a professional gallery in New York City.

To develop careers of under-recognized artists, grants are made utilizing a nomination process to identify working artists meeting criteria of artistic merit and financial need. To help elder artists, the Foundation is piloting a grant and technical assistance program to inventory and document artists' oeuvres. Special initiatives have included grants to Gulf Coast area artists following Hurricane Katrina. Initially, about 10 MFA grants of \$10,000 each and 24 career development grants ranging up to \$12,000 apiece were awarded annually. More recently, the number and scale of grants have evolved following the Foundation's receipt of its full bequest in 2004. From 1998 through 2005, grants to individual artists totaled \$3 million.

The **Pollock-Krasner Foundation** (Ruling Year 1985), New York, established under the will of painter Lee Krasner, operates the largest foundation-financed program making grants internationally specifically to assist painters, sculptors, and printmakers who have worked as professional artists over a significant period of time.⁵ Grants are awarded based on the dual criteria of artistic merit and financial need using an open application process, with selection made by a standing committee comprising distinguished artists, curators, and critics. Grants are awarded several times a year, with flexibility to accommodate response for emergency circumstances. On average, 225 grants totaling almost \$3 million have been made annually with grants ranging up to \$35,000. Grantees are featured on the Foundation's website, including images of artworks and an interactive database sorted by medium and geographic region. More recently, the Foundation has begun making grants to organizations directly assisting individual visual artists. From 1998 through 2005, grants to individual artists totaled almost \$23 million.

The **Louis Comfort Tiffany Foundation** (Ruling Year 1938; initial entity organized 1918), New York, was set up by the artist and designer to operate his Long Island estate as a house museum and residency program for young artists and designers.⁶ In the mid-1940s, the Foundation sold its real estate, began disbursing its collections, and reorganized as a grantmaking entity focused on support to artists and designers. The program has evolved, at points operating as an annual competition and exhibition, an art purchase and museum contribution program, and an apprenticeship and mentor program. In 1980, the grant program was reorganized on a biennial format, making grants nationally to individual artists working in painting, sculpture, printmaking, photography, video, and crafts media. Grants focus on emerging artists, defined as those with evident promise but little recognition critically or commercially. The selection process uses nominators to identify potential applicants who are invited to apply for the grant. Awards are made by a committee comprising artists, critics, and museum professionals. On average, 30 grants of \$20,000 have been awarded every two years. Grantees' works are featured on the Foundation's website. From 1997 through 2005, grants totaled more than \$3 million.

Grants to Individual Artists and Scholars by Category

Apart from using the career stage model as a basis for grantmaking criteria, other foundations develop criteria based on the needs of specific types of artists or scholars. This includes individuals working in a particular art form or addressing a particular issue, those located in specific geographic areas, or those of a defined community or creative philosophy. In this mode, some foundations combine financial and technical assistance for artists working in a particular medium, or support professional development and travel for artists in more isolated geographic areas. Others recognize achievement among artists and scholars of cultures, communities, or philosophies that are less acknowledged by the artistic mainstream. Below are examples of artist-endowed foundations making grants to individuals by category.

Graham Foundation for Advanced Studies in the Fine Arts (Ruling Year 1959), Illinois, formed under the estate plan of architect Ernest R. Graham, makes project-based grants primarily in the US to stimulate new ideas and discussion about the role of architecture in the arts, culture, and society.⁷ Grants are made to organizations and individuals, including scholars, architects, designers, filmmakers, and media artists, some working collaboratively. Grants fund research and development, as well as production and presentation of publications, exhibitions, conferences, symposia, films, and media projects. Research and development grants have ranged up to \$10,000, and production and presentation grants to individuals have ranged up to \$20,000. A dissertation research grant has paid up to \$15,000. An open submission, two-step selection process is used, with invitations to apply extended based on an initial letter of inquiry. From 1998 to 2005, about 125 grants were made annually, almost half to individuals. All grants for the period, including those to individuals, totaled more than \$9 million.

The **Jerome Foundation** (Ruling Year 1964), Minnesota, established during the lifetime of artist, filmmaker, and philanthropist Jerome Hill, makes grants to arts organizations and individual artists to support creation and production of new works by emerging artists in Minnesota and New York City.⁸ *Emerging* is defined as showing significant potential, yet under-recognized by fellow artists and other arts professionals. Grants assist artists creating in the visual, performing, media, multidisciplinary, and literary arts, as well as individuals practicing arts criticism. The majority of the Foundation's grants are to organizations. On average, however, 15 percent of the Foundation's grant dollars, or one-third of the roughly 130 grants which have been made annually, have been to individual artists in two categories: production support for film and video artists in New York City and Minnesota, which has ranged up to \$30,000; and travel and study support to artists in the same regions, which has ranged up to \$5,000. Grants to individuals have been made annually, with the exception of production grants to New York City film and video artists, made three times a year. From 1998 through 2005, direct grants to individual artists totaled more than \$4 million.

The **Leeway Foundation** (Ruling Year 1994), Pennsylvania, created by painter Linda Lee Alter, makes grants in the greater Philadelphia region to individual women and transgender artists who are engaged in art and social change work in local communities and have financial need.⁹ Artists working in the visual, performing, literary, and media arts are eligible. The Foundation uses an open application process for its two programs, one that offers project grants up to \$2,500 with three award cycles annually, and the other that provides unrestricted grants up to \$15,000 annually to artists who have sustained an involvement in art and social change work. The Foundation has published a book featuring grantees' work, produced a showcase event, exhibited grantees' works, and offered practical workshops, including a tax planning session for grantees. From 1998 through 2005, more than 460 grants totaled \$2 million.

The **George and Helen Segal Foundation** (Ruling Year 2000), New Jersey, was established following the sculptor's death and received his artworks and copyrights to support its charitable activities.¹⁰ The Foundation makes cash grants to individual artists in New Jersey and also grants artworks to museums and educational institutions nationally, with the two types of grants alternating biennially. Although initially offered nationally, grants to individual artists now focus on the state in which the sculptor lived his entire adult life and played an important role in the artistic community. Grants have been made to both painters and sculptors, with a focus on the two art forms alternating for each grant round, during which five artists have received \$10,000 awards apiece. An open application process is used, with selection made by the Foundation's board of directors. From inception of grantmaking in 2003 through 2005, grants to individual artists totaled \$200,000.

The **Aaron Siskind Foundation** (Ruling Year 1984), New York, was created by the photographer and educator during his lifetime and upon his death received his artworks and copyrights to fund a grant program assisting individual photographers.¹¹ The Foundation makes direct grants to individual photographers nationally using an open application process and selection by a review panel that considers more than 700 applications each year. Both established and emerging photographers using the lens-based still image are eligible. The Foundation's Individual Photographer's Fellowship grant has provided a \$5,000 cash award, with recipients invited to contribute a work to the Princeton University Art Museum's Aaron Siskind Foundation Fellows Collection. From 1998 through 2005, more than 20 grants were made totaling more than \$100,000.

The **George Sugarman Foundation** (Ruling Year 2001), California, was formed under the will of the sculptor and public artist whose bequest established a fund for individual artists.¹² Grants have been made nationally to working painters and sculptors seeking support to accomplish specific goals. The program has used an open application process and jury selection. From inception in 2001 through 2005, grants totaling almost \$200,000 were made to more than 100 artists. No grants have been made since 2008,

and beginning in 2009, the Foundation has focused on the charitable distribution of its remaining art inventory by donation and sale to museums, universities, and civic institutions.

The **Herbert and Irene Wheeler Foundation** (Ruling Year 1993), New York, formed and directed until her death by the ceramic sculptor and social activist, makes emergency grants to assist individual visual artists of color living in the greater New York City region.¹³ Grants have ranged up to \$3,000 and have assisted urgent financial needs involving housing, medical costs, fire, flood damage, and related costs. Selection is by open application and based on financial need. From 1998 through 2005, grants totaling \$150,000 were made, providing humanitarian assistance to more than 100 individual artists.

The **Xeric Foundation** (Ruling Year 1992), Massachusetts, created and directed by animation artist Peter Laird, assists groups addressing community needs in western Massachusetts and makes grants to support the projects of individual self-publishing comic book artists in the US and Canada.¹⁴ With a limit of \$5,000, the Foundation's grants to artists have supported costs associated with the publication process, typically production, printing, promotion, and distribution expenses. Technical assistance has been provided to grantees as needed. The Foundation's website features publications that its grants have supported, along with accounts by grantees who share their experiences in self-publishing. From 1998 through 2005, the Foundation made more than 200 grants totaling more than \$420,000 to self-publishing comic book artists.

Achievement Awards and Prizes

Support to individual artists and scholars by artist-endowed foundations can be one among a larger set of activities (for example, in the form of an annual achievement award or prize presented apart from other grant programs). Similarly, foundations that operate study centers and exhibition programs, and are minimally involved in grantmaking per se, present an achievement award or prize as an opportunity to signal support for the generative dimension of the field. Below are examples of artist-endowed foundations making awards and prizes to individuals.

The **Anyone Can Fly Foundation** (Ruling Year 2002), New Jersey, led by painter and children's book illustrator and author Faith Ringgold, aims to increase recognition of the master artists and art traditions of the African diaspora.¹⁵ In addition to grants to individual scholars and K-12 educators to research and educate on this theme, the Foundation presents the Anyone Can Fly Lifetime Achievement Award to recognize artists and scholars for their creation of a significant body of creative or scholarly work contributing to African-American art. Those chosen have received \$2,000 cash awards. Among recipients have been artist, educator, and art historian David C. Driskell (2005) and sculptor Elizabeth Catlett (2006).

The **Artists' Legacy Foundation** (Ruling Year 2001), California, was the beneficiary of the estate plan of artist and educator Viola Frey, a co-founder of the organization, following her death in 2004.¹⁶ The Foundation, designed to receive multiple artists' estates, owns and exhibits bequeathed artworks, supports established painters and sculptors through awards and grants, and conducts informational programs about documentation of artists' oeuvres and artists' estate planning. The Foundation presents an annual award recognizing the accomplishments of an artist whose primary medium is painting or sculpture. Selection is made through a nomination process by an award committee of artists, critics, and scholars. The artists chosen have received a \$25,000 award. Prior recipients include ceramic sculptor Kathy Butterly (2007) and painter Peter Saul (2008).

The **Herb Block Foundation** (Ruling Year 2002), Washington, DC, created under the will of the editorial cartoonist, makes grants nationally to sustain the artist's commitment to social justice, supports scholarships for community college students locally, and develops special projects to promote editorial cartooning.¹⁷ The Herblock Prize is given annually to recognize outstanding editorial cartooning. Selection is made through an open application process by a jury of journalists and editorial cartoonists. Winners receive a \$15,000 award, presented during a ceremony held at the Library of Congress in conjunction with the annual Herblock Lecture, given in past years by then senator Barrack Obama and Supreme Court Justice Ruth Bader Ginsberg, among others. Among recipients of the Herblock Prize have been editorial cartoonists Tony Auth, *Philadelphia Inquirer* (2005), and Jim Morin, *Miami Herald* (2007).

The **Calder Foundation** (Ruling Year 1991), New York, established by the family of sculptor Alexander Calder 15 years after his death, conducts an exhibition program and documents the artist's works.¹⁸ The Foundation presents the Calder Prize every two years to an artist completing exemplary and innovative early work indicating a potential to contribute significantly to the field. The Prize includes a \$50,000 award, along with a six-month residency at Atelier Calder in the sculptor's former studio at Saché, France, and the opportunity for facilitated placement of the recipient's work in a major museum collection. Among recipients have been sculptor Tara Donovan (2005) and sculptor Zilvinas Kempinas (2007).

The **Dedalus Foundation** (Ruling Year 1983), New York, formed by painter Robert Motherwell to foster public understanding of modern art, operates a study center and exhibition collection and makes grants to assist a wide range of artistic, educational, and scholarly programs.¹⁹ The Foundation annually presents the Robert Motherwell Book Award, which recognizes a publication in the history of modernism in the arts; awards a senior fellowship in art history and criticism to an established scholar undertaking research related to that theme; and presents two MFA fellowships in painting and sculpture, as well as a doctoral dissertation fellowship in art history. Book award and

student fellowship applicants are nominated by publishers and university faculty, respectively, and receive \$20,000 awards. Senior fellows are chosen using an open application and receive awards of up to \$30,000. In 2005, the book award and senior fellowship recipients were Theodor Ziolkowski, *Ovid and the Moderns*, and Catherine Craft, *An Audience of Artists: Dada Artists and Viewers in New York, 1946–1969*. Pre-professional fellowships were awarded to MFA candidates at Tyler School of Art at Temple University and Washington University in St. Louis, and a PhD candidate in art history at Johns Hopkins University.

The **Barnett and Annalee Newman Foundation Trust** (Ruling Year 1997), New York, created by the artist's spouse more than 25 after his death, funds the Barnett Newman Foundation, a separate study center holding the artist's archive, and makes grants broadly in the arts and community betterment, predominantly in the Northeastern US.²⁰ The Foundation makes awards periodically to individuals in order to recognize creative contributions of the highest quality in the arts, particularly the visual and related arts, through creating, teaching, researching, or writing. To date, those selected have received an award of \$100,000. Among recipients have been sculptor and filmmaker Rebecca Horn (2004), and sculptor, installation artist, and educator Judy Pfaff (2006).

In addition to its program making grants internationally based on the criteria of artistic merit and financial need to individual visual artists with sustained careers, the **Pollock-Kasner Foundation** periodically presents the Lee Krasner Award to recognize lifetime achievement by artists with long and distinguished careers.²¹ The award is made by nomination, reviewed by the Foundation's standing selection committee, with recipients on average receiving \$90,000 over three years. Among those receiving the award have been painter Richard Anuszkiewicz (2000) and painter Dorothea Rockburne (2003).

The **Rotch Travelling Scholarship** (Ruling Year 1942; initial entity organized 1883), Massachusetts, was established by architect Arthur Rotch and his siblings in honor of their father, Boston landscape artist Benjamin Smith Rotch.²² With a mission to advance architectural education through grants to young architects for foreign study and travel, the Foundation finances an annual two-stage design competition open to architects under the age of 35 who have graduated or work in Massachusetts and have one year of post-graduate employment. Applicants prepare designs addressing specific architectural situations, with selection made by juries of architecture professionals and educators using as criteria the *evidence of imaginative capacity*. The award of \$35,000 is made annually. Winners' designs are presented on the Foundation's website, along with links to blogs reporting their travel study. Most recently, the Foundation initiated a second award open to accredited schools of architecture, providing a foreign travel grant for architectural educators and their students. From 1998 to 2005, grants totaled \$560,000.

In a few cases, prizes and awards are made by foundations in conjunction with other institutions that have the capacity to conduct a selection process, are able to heighten visibility for the award and recipient, or contribute to the award itself. Below are examples of artist-endowed foundations working in this way.

The **Inge Morath Foundation** (Ruling Year 2006), New York, established by the photographer's family following her death, operates a study center and exhibition program.²³ The Inge Morath Award has been presented annually to a female documentary photographer or photojournalist under the age of 30 to support completion of a long-term project. The international award is made in collaboration with Magnum Photos, the photo cooperative of which Morath was a member for more than 50 years. The Foundation manages the open application process and, in turn, Magnum members select the winner and fund the prize as a tribute to Morath's advocacy for women photographers. Winners have received a \$5,000 cash award. Recipients have included Claudia Guadarrama, Mexico, *Before the Limit* (2004), and Kathryn Cook, US, *Memory Denied: Turkey and the Armenian Genocide* (2008).

The **Emilio Sanchez Foundation** (Ruling Year 2005), New York, created by the will of the Cuban-born painter, has operated a study center and exhibition program and made discretionary grants to assist both ophthalmologic research and development of individual artists.²⁴ As a five-year initiative, the Emilio Sanchez Award for Visual Arts has been presented annually to a visual artist of Cuban descent in recognition of demonstrated creative accomplishments. The prize has been selected and awarded by the Cintas Foundation using an open application process and a distinguished selection committee. Those chosen have received a \$15,000 cash prize. Among recipients have been painter Christian Curiel (2005) and installation artist and art writer Gean Moreno (2007). As an estate distribution foundation, the Emilio Sanchez Foundation has announced that its activities will conclude in the fall of 2010.

Other Forms of Direct Support

Some artist-endowed foundations provide direct assistance to individual artists and scholars using strategies other than financial grants. Among direct charitable activities designed to assist individuals, the most common are residency programs, often including stipends and awards, and educational programs and exhibitions.

The **Camargo Foundation**, (Ruling Year 1968), Minnesota, was created by artist and philanthropist Jerome Hill separately from his grantmaking foundation, Jerome Foundation, in order to operate his former residence in southern France as a work-study center providing residencies to scholars and artists internationally.²⁵ The award is described as a residential grant and is awarded based on evaluation of a specific proposed project, along with an additional \$1,500 stipend. Scholars in the humanities and social sciences pursue interdisciplinary research projects related to French and

francophone cultures. Visual artists, composers, and writers develop creative projects. Graduate students and secondary school teachers are eligible. Semester-long residencies take place twice a year, followed by a summer session. Residencies have been provided primarily to individuals, but also to groups of collaborators. On average, two dozen residencies have been awarded annually using an open application process.

The **Heliker-LaHotan Foundation** (Ruling Year 2001), New York, created and funded by the combined estate plans of painters and educators John Heliker and Robert LaHotan, operates their former summer home with painting and printmaking studios on an island in Maine as a residency program for established, mid-career painters, printmakers, and sculptors.²⁶ An open application process has awarded three to four-week residencies to more than 10 artists annually, running from spring through the fall, with selection based on the strength of artists' work. Preference has been given to artists that have not otherwise had the opportunity to work in Maine.

The **Lucid Art Foundation** (Ruling Year 1999), California, was the beneficiary of the estate plan of surrealist painter Gordon Onslow Ford, a co-founder of the organization.²⁷ The Foundation presents exhibitions, conducts seminars, and provides residencies to support artists who explore the relationship between creativity, consciousness, and nature. Four artists per year have been hosted for two-month residencies at the J. B. Blunk Residency facility, a property built by that sculptor and operated by the Foundation. Residencies are awarded using an open application process to select artists working in visual, literary, multimedia, and musical arts. Separately, the Foundation's lecture series and seminar program help practicing artists expand understanding of their creative process and its links to nature and the inner worlds.

The **Constance Saltonstall Foundation for the Arts** (Ruling Year 1996), New York, established by the photographer's estate plan, assists individual visual and literary artists in New York by operating a residency program at the artist's former home and nature preserve, as well as conducting professional development workshops and seminars for the artists and writers.²⁸ One-month residencies have been awarded to five visual artists and writers of varied disciplines three times a year using an open application process, with an average of 15 residencies awarded annually. Prior to 2008, the Foundation made direct grants to individual New York visual artists and writers; between 1998 and 2005 grants totaling more than \$400,000 were made to more than 80 artists.

¹ Summary financial data, cited broadly in order to indicate the general scale of programs, are drawn from foundations' annual information returns (Forms 990-PF), available online at <http://www.guidestar.org/>.

² The Adolph and Esther Gottlieb Foundation, <http://www.gottliebfoundation.org/>

³ Nancy Graves Foundation, <http://www.nancygravesfoundation.org/>

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- ⁴ Joan Mitchell Foundation, <http://www.joanmitchellfoundation.org/>
- ⁵ The Pollock-Krasner Foundation, <http://www.pkf.org/>
- ⁶ Louis Comfort Tiffany Foundation, <http://www.louiscomforttiffanyfoundation.org/>
- ⁷ Graham Foundation for Advanced Studies in the Fine Arts, <http://www.grahamfoundation.org/>
- ⁸ Jerome Foundation, <http://www.jeromefdn.org/>
- ⁹ Leeway Foundation, <http://www.leeway.org/>
- ¹⁰ George and Helen Segal Foundation, <http://www.segalfoundation.org/>
- ¹¹ Aaron Siskind Foundation, <http://www.aaronsiskind.org/>
- ¹² The George Sugarman Foundation, <http://www.georgesugarman.com/>
- ¹³ See Herbert and Irene Wheeler Foundation at <http://www.guidestar.org/>.
- ¹⁴ Xeric Foundation, <http://www.xericfoundation.org/>
- ¹⁵ The Anyone Can Fly Foundation, <http://www.anyonecanflyfoundation.org/>
- ¹⁶ Artists' Legacy Foundation, <http://www.artistslegacyfoundation.org/>
- ¹⁷ The Herb Block Foundation, <http://www.herbblockfoundation.org/>
- ¹⁸ Calder Foundation, <http://www.calder.org/>
- ¹⁹ The Dedalus Foundation, <http://www.dedalusfoundation.org/>
- ²⁰ See Barnett and Annalee Newman Foundation Trust at <http://www.guidestar.org/>.
- ²¹ The Pollock-Krasner Foundation, <http://www.pkf.org/>
- ²² Rotch Travelling Scholarship, <http://www.rotchscholarship.org/>
- ²³ Inge Morath Foundation, <http://www.ingemorath.org/>
- ²⁴ Emilio Sanchez Foundation, <http://www.emiliosanchezfoundation.org/>
- ²⁵ Camargo Foundation, <http://www.camargofoundation.org/>
- ²⁶ Heliker-LaHotan Foundation, <http://www.heliker-lahotan.org/>
- ²⁷ Lucid Art Foundation, <http://www.lucidart.org/>
- ²⁸ Constance Saltonstall Foundation for the Arts, <http://www.saltonstall.org/>

4.1.2 Grants to Organizations

Most artist-endowed foundations make financial grants, gifts, or contributions, either as a primary focus, as one among a larger set of activities, or as an occasional, opportunity-based activity, often responding to a local community's needs. Grantmaking by artist-endowed foundations ranges from programmatic, using published guidelines and procedures, to opportunity-based or discretionary, reflecting concerns and interests of artist-donors or trustees, directors, and officers. Although many artist-endowed foundations focus their grants and contributions in the arts, not all artist-endowed foundations fund exclusively art-related purposes and, in a few cases, some artist-endowed foundations fund no art-related purposes at all.

This chapter reviews examples of foundations that make financial grants to organizations, including those making grants for art-related purposes and those supporting non-art purposes.¹ To depict a representative selection of the field's activities, foundations that are varied in size, age, and scale of charitable distributions are included. Grants to organizations are distinct from grants to individuals, discussed in the previous chapter, and also differ from grants of artwork to organizations, addressed in the following chapter. **Section 8. Planning and Conducting Charitable Programs** discusses practical considerations in making grants to organizations, as evidenced by artist-endowed foundations active in this area.

Financial Grants to Organizations for Art-Related Purposes

As is true in the philanthropy field overall, grantmaking by artist-endowed foundations typically reflects the interests and concerns of the individuals who create and manage foundations (in this instance, artists, their heirs or beneficiaries, and foundation trustees, directors, and officers). Not surprisingly, a great deal of grantmaking by artist-endowed foundations addresses art-related purposes. In many instances, grantmaking in the arts reflects the life experiences of artists and engages the creative and educational universe in which they were formed artistically, worked professionally, and sustained personal interests.

Among broad categories in which artists-endowed foundations make financial grants to organizations for art-related purposes are those of advancing a particular art discipline or culture; supporting art education programs; providing art education scholarships; assisting artists and their projects; advancing museums and art history scholarship; and developing new museums.

Advancing Practice or Scholarship in a Particular Discipline or Culture

The **Blakemore Foundation** (Ruling Year 1996), Washington, was created by artist, author, and collector Frances Blakemore and her spouse, both long-time expatriate residents of Japan. The Foundation makes grants to assist study of Asian languages and to improve US understanding of Asian fine arts.² Frances Blakemore Asian Arts Grants have been made to US museums and arts organizations for exhibitions, publications, and creative projects featuring traditional and contemporary Asian fine art and artists. Grantees have included Birmingham Museum of Art, Alabama; China Institute in America, New York; Milwaukee Art Museum, Wisconsin; New Orleans Museum of Art, Louisiana; Pacific Asia Museum, Pasadena, California; the Renaissance Society at the University of Chicago, IL; Textile Museum, Washington, DC; Spencer Museum of Art, University of Kansas, Lawrence; Arthur M. Sackler Gallery, Smithsonian Institution, Washington, DC; and the Children's Museum, Seattle, Washington, among others. From 1998 to 2005, art grants totaled more than \$2 million.

The **Graham Foundation for Advanced Studies in the Fine Arts** (Ruling Year 1959), Illinois, formed by a bequest from architect Ernest R. Graham, makes grants primarily nationally to stimulate new ideas and discussion about the role of architecture in the arts, culture, and society.³ The Foundation makes project grants to individuals and organizations to assist a variety of activities, including publications, exhibitions, conferences, films, and new media projects. In addition to numerous individuals, organizational grantees have included Canadian Centre for Architecture, Montreal; Center for Urban Pedagogy, Brooklyn, New York; the Charles W. Moore Foundation, Austin, Texas; Chicago Public Art Group, Illinois; Sterling and Francine Clark Art Institute, Williamstown, Massachusetts; Design History Foundation, Berkeley, California; Detroit Educational Television Foundation, Michigan; Journal of Architectural Education, Washington, DC; Piedmont Housing Alliance, Charlottesville, Virginia; Princeton Architectural Press, New Jersey; Southeastern Center for Contemporary Art, Winston-Salem, North Carolina; Tuskegee University, Alabama; and the Wolfsonian, Florida International University, Miami, among many others. From 1998 to 2005, an average of 125 grants was made annually, more than half to organizations. All grants for the period, including those to organizations, totaled more than \$9 million.

The **Andrew and Betsy Wyeth Foundation for American Art** (Ruling Year 2003), Delaware, established by the artist and his spouse, makes grants to advance recognition of excellence in American painting. Its funds assist publications, exhibitions, conservation, scholarship, and research.⁴ Grantees have included the National Gallery of Art Wyeth Predoctoral Fellowship, Washington, DC; Smithsonian American Art Museum Wyeth Predoctoral Fellowship, Washington, DC; and College Art Association Wyeth Fellowship Program, New York. Grants also have been made to the National Trust for Historic Preservation Historic Artists' Homes and Studios program, Washington, DC; Winslow Homer Studio, Portland Museum of Art, Maine; Rockwell

Kent House, Monhegan Museum, Maine; Brandywine River Museum, Chadds Ford, Pennsylvania; Farnsworth Art Museum, Rockland, Maine; Hampton University Museum, Virginia; and Sheldon Museum of Art, University of Nebraska Lincoln, among others. In combination with a predecessor entity, Wyeth Endowment for American Art (Ruling Year 1968), grants from 1998 to 2005 totaled more than \$1 million.

Art Education Programs

The **Donald M. Anderson Foundation** (Ruling Year 1995), Wisconsin, created by the estate plan of the design educator and author, makes grants to support graphic design research, teaching, and study at the Department of Art, University of Wisconsin-Madison, where the artist taught for 35 years.⁵ Grants have assisted teaching fellowships and student scholarships in addition to funding development of the Department's Donald M. Anderson Design Lab. From 1998 through 2005, grants totaled almost \$400,000.

The **Milton and Sally Avery Arts Foundation** (Ruling Year 1983), New York, established and led by artist Sally Michel Avery until her death in 2003, makes numerous grants primarily in the northeastern US on the broad theme of visual art education and development of artists.⁶ The Foundation's grants have assisted an array of art schools, colleges, museums, and visual arts organizations. Funds have supported student scholarships, fellowships, endowed faculty chairs, artist residencies, exhibitions, and public programs. Numerous grantees have included Bard College, Annandale-on-Hudson, New York, site of the Milton Avery Graduate School of the Arts; Moore College of Art and Design, Philadelphia, Pennsylvania; New York Studio School, New York; New York Foundation for the Arts, New York; Nichols Gallery, Pitzer College, Claremont, California; Skowhegan School of Painting and Sculpture, Maine; and Yaddo, Saratoga Springs, New York, among others. Grants from 1998 to 2005 totaled almost \$3 million.

The **Dedalus Foundation** (Ruling Year 1983), New York, created by Robert Motherwell to foster public understanding of modern art, operates a study center and exhibition collection, presents awards and fellowships to individuals, and makes grants nationally to universities, art schools, museums, and other educational organizations, with funds allotted for educational initiatives, research, publications, and exhibitions.⁷ Grants have supported fellowships in artists' archives management at the Museum of Modern Art, New York; art conservation at the Institute of Fine Arts, New York University; as well as scholarships in studio art and art history for graduating public high school seniors in New York City. Other grantees include Sam Fox School of Design and Visual Arts, Kemper Art Museum, Washington University in St. Louis, Missouri; the Museum of Contemporary Art, Los Angeles, California; Rhode Island School of Design, Providence; University Art Museum, California State University, Long Beach; Vermont

Studio Center, Johnson; and Williams College Museum of Art, Williamstown, Massachusetts. From 1998 to 2005, cash grants totaled more than \$2 million.

The **Ezra Jack Keats Foundation** (Ruling Year 1970), New York, established during the lifetime of the children's book illustrator, conducts programs to encourage literacy and creativity in children.⁸ The Foundation makes small project grants nationally to public schools and libraries. Grantees' classroom projects have included art exhibitions, murals, quilts, bookmaking workshops, puppetry presentations, intergenerational journals, and pen pal projects linking diverse communities. Among numerous grantees have been Pioneer Elementary School, Hansford, California; Pocantico Hills Central School, New York; and Germantown Elementary School, Maryland. The Foundation also supports study fellowships in children's literature (including the de Grummond Children's Literature Collection of the University of Southern Mississippi, Hattiesburg, where the artist's archive is located) and presents awards to authors and illustrators of new children's books. From 1998 to 2005, grants and awards totaled \$700,000.

The **Walter Lantz Foundation** (Ruling Year 1985), California, created a decade prior to the animation artist's death in 1994, assists an array of visual and performing arts, human services, and civic and community betterment efforts, primarily in the greater Los Angeles region. Among these interests, it makes grants to assist art education opportunities for students of the region's high schools, universities, and colleges.⁹ Grantees have included the Walter Lantz Digital Animation Studio, School of Theater, Film and Television, University of California Los Angeles, where the Walter Lantz Animation Archive is held in the UCLA Library Performing Arts Special Collections; California Institute of the Arts, Valencia, for the California State Summer School for the Arts; Los Angeles County High School for the Arts; the Los Angeles Music and Art School; and California State University Northridge Department of Art and its digital animation studio. From 1998 to 2005, grants totaled more than \$6 million.

Art Education Scholarships for College Students

The **Albert K. Murray Fine Arts Educational Fund** (Ruling Year 1994), Ohio, established under the estate plan of the portraitist and combat artist, makes grants nationally to independent art colleges and university art schools to fund scholarships for art students.¹⁰ Among numerous schools whose students have received an Albert K. Murray Award are the Cleveland Institute of Art, Ohio; Maine College of Art, Portland; Rhode Island School of Design, Providence; Ringling School of Art and Design, Sarasota, Florida; and University of Washington, Seattle. On average, 35 students are assisted annually. From 1998 through 2005, grants totaled \$500,000.

The **Gordon Samstag Fine Arts Trust** (Ruling Year 1992), Florida, created by the will of the painter and art educator who taught for a number of years in Australia, funds a year of university study internationally by Australian visual art students.¹¹ Awarded

through the University of South Australia, Adelaide, the Anne and Gordon Samstag International Visual Arts Scholarship on average assists two dozen students annually. It has enabled study at such schools as Art Center College of Design, Pasadena, California; California Institute of the Arts, Valencia; the Art Academy of Cincinnati, Ohio; Goldsmiths College, University of London, UK; Maumaus School of Visual Arts, Lisbon, Portugal; Städelschule Frankfurt, Germany; and School of the Art Institute of Chicago, Illinois, among others. From 1998 to 2005, grants totaled \$3 million.

The **John Chin Young Foundation** (Ruling Year 1998), Hawai'i, formed following the death of the painter and art collector, makes grants to the state's public and private universities to support art student scholarships. It also provides support to local arts and cultural organizations, including the John Young Museum of Art, University of Hawai'i at Manoa, founded with the gift of his Asian art collection.¹² On average, two dozen students benefit yearly from the John Chin Young Endowed Scholarships in art education at Chaminade University, Honolulu, and John Young Scholarships in the Arts at Kapi'olani Community College, Windward Community College, and University of Hawai'i Manoa. From 1999 to 2005, the Foundation's grants totaled \$2 million, more than half of that to scholarship support.

The **Martin Wong Foundation** (Ruling Year 2002), California, established by the family of the artist and social activist following his death due to complications from HIV/AIDS, makes grants to support named scholarships at four universities where the artist studied.¹³ Martin Wong Scholarships for Painting and Ceramics are awarded at Arizona State University, Tempe; Humboldt State University, Arcata, California; San Francisco State University, California; and New York University, which holds the artist's archive in its Fales Library Special Collections. From 2003 to 2005, grants totaled almost \$50,000.

Artists and Their Works

Prior to filing its final information return in 2007, the **Richard Florsheim Art Fund** (Ruling Year 1980), Florida, established under the will of the painter and artists' advocate, made grants nationally to advance the careers of mature, less-recognized artists.¹⁴ Grants were made primarily to museums and visual arts organizations for art acquisitions, exhibitions, and publications. Of the numerous artists whose works were the focus of the Fund's grants were Edna Andrade at the State Museum of Pennsylvania, Harrisburg; Robert Colescott at SITE Santa Fe, New Mexico; Claire Falkenstein at Fresno Art Museum, California; Paul Keene at Brandywine Workshop, Philadelphia, Pennsylvania; Max Kozloff at the Butler Institute of American Art, Youngstown, Ohio; Fannie Hillsmith at Miami-Dade College, Florida; Stephen Pace at Center for Maine Contemporary Art (formerly Maine Coast Artists), Rockport; Barnett Rubenstein at the Rose Art Museum, Brandeis University, Waltham, Massachusetts; and Sylvia Wald at

Jundt Art Museum Gonzaga University, Spokane, Washington. From 1998 through 2005, grants totaled \$1.5 million.

The **Jerome Foundation** (Ruling Year 1964), Minnesota, established during the lifetime of artist, filmmaker, and philanthropist Jerome Hill, makes grants to arts organizations and individual artists in New York City and the state of Minnesota to support creation and production of new works by emerging artists.¹⁵ In addition to grants made directly to individual artists for film and video production and for travel and study activities, the Foundation's grants to organizations in the two locales assist the creation of new work by choreographers, literary artists, performing artists, playwrights, composers, visual artists, and multidisciplinary artists, as well as art critics. Grants fund programs, or in some cases are regranted to artists, and assist fellowships, commissions, developmental activities, residencies, mentoring, exhibitions, production of new works, publications and broadcasts, and professional development, as well as ensemble support.

Among numerous grantees, recipients in New York have included FiveMyles, Harlem Stage, Harvestworks New Works Residency Program, INTAR Theatre, Performance Space 122, and Socrates Sculpture Park. Grantees in Minneapolis, Minnesota, have included Franklin Art Works, Givens Foundation for African American Literature, Intermedia Arts, James Sewell Ballet, Minneapolis College of Art and Design, Pangea World Theater, Patrick's Cabaret, the Playwrights' Center, and the Loft Literary Center. In addition, other grantees in Minnesota include Forecast Public Art and Springboard for the Arts in St. Paul, Duluth Art Institute, and Blacklock Nature Sanctuary in Moose Lake. On average, 85 percent of the Foundation's grant dollars have been directed to organizations. From 1998 to 2005, grants to organizations totaled almost \$25 million.

The **Andy Warhol Foundation for the Visual Arts** (Ruling Year 1988), New York, created by the artist's will with a mission to advance the visual arts, makes grants to support the creation, presentation, and documentation of contemporary visual art that is experimental, under-recognized, or challenging.¹⁶ Shortly after its formation, the Foundation established the Andy Warhol Museum, Pittsburgh, Pennsylvania, a separate public charity, and at various times has contributed the artist's works to museums and educational institutions across the US. To bolster direct support to individual artists, the foundation led formation of Creative Capital Foundation, a separate public charity launched in 1999, which it continues to support along with other donors.

The Foundation's grant program was conceived originally with a three-part focus on arts education, historic preservation, and curatorial projects supporting contemporary visual art. The program was evaluated after its initial decade and re-focused to target areas of greatest need and potential impact. The Foundation now makes grants to museums, artists' organizations, media organizations, and cultural and educational institutions to fund a range of purposes in support of contemporary visual art. Grants assist

exhibitions, artists' projects, residencies, publications, media projects, and related public programming, with support also addressing artists' practical needs, including housing and health insurance. Targeted initiatives have included programs to strengthen smaller visual art centers, energize arts criticism, and provide fellowships supporting curatorial research leading to in-depth museum exhibitions. Emergency grants to arts organizations in New York City and the Gulf Coast region were made following national disasters. An annual award recognizes efforts on behalf of freedom of artistic expression.

Across these themes, grantees have included Artspace, Minneapolis, Minnesota; Boston Cyberarts, Massachusetts; Boulder Museum of Contemporary Art, Colorado; Capital City Arts Initiative, Carson City, Nevada; Contemporary Art Center, New Orleans, Louisiana; Delta Axis, Memphis, Tennessee; Kalamazoo Institute of Arts, Michigan; Mattress Factory, Pittsburgh, Pennsylvania; Museum of Contemporary Art, Los Angeles, California; National Alliance for Media Art and Culture, San Francisco, California; Ogden Museum of Southern Art, University of New Orleans, Louisiana; Ohr-O'Keefe Museum of Art, Biloxi, Mississippi; the Renaissance Society at the University of Chicago, Illinois; the Blanton Museum of Art, the University of Texas at Austin; Urban Institute for Contemporary Arts, Grand Rapids, Michigan; Virginia Museum of Fine Arts, Richmond; and in New York City the American Civil Liberties Union Foundation Art Censorship Project, Art21, New Museum, and Rhizome at New Museum. From 1998 to 2005, the Foundation reported cash grants totaling \$39 million, including \$4 million to Creative Capital Foundation for its programs serving individual artists.

Museums and Art History Scholarship

The **Barnett and Annalee Newman Foundation Trust** (Ruling Year 1997), New York, was created by the artist's surviving spouse more than 25 years after his death.¹⁷ It supports the Barnett Newman Foundation (Ruling Year 1980), also created by his spouse as a study center housing the artist's archive, and responds to opportunities in the arts and community betterment, predominantly in northeastern states. Grantees have included World Monuments Fund, New York City; Society for the Preservation of Long Island Antiquities, Cold Spring Harbor, New York; Philadelphia Museum of Art, Pennsylvania; and Whitney Museum of American Art, New York City. A program-related loan in 2001 financed preservationists' acquisition of a landmark Edward Durrell Stone residence on Long Island, New York. The artist's studio materials were contributed to Center for the Technical Study of Modern Art, Harvard University Art Museums, Cambridge, Massachusetts, and Menil Foundation, Houston, Texas, received funds to conserve the artist's sculpture *Broken Obelisk*. In recent years, the Foundation has made substantial achievement awards to individual artists. Cash grants and loans from 1998 to 2005 totaled more than \$4 million.

In addition to substantial contributions of artworks to museums, the **Judith Rothschild Foundation** (Ruling Year 1993), New York, created under the will of the painter and art collector, makes discretionary cash contributions, primarily in New York City and Philadelphia, and operates a national program of grants to bring greater visibility to the works of less-recognized visual artists deceased in the period of 1976 to 2008.¹⁸ Grants for this purpose have supported scholarly research, publications, conservation, acquisitions, and exhibition of works. Recipients have been primarily museums, but also independent scholars, artist-endowed foundations, and the private trusts of artists' families. Among numerous artists whose oeuvres have been addressed by the grants are Charles H. Alston, Therese Bonney, Dorothy Hood, Lee Mullican, Fred Sandback, Todd Walker, Hale Woodruff, Charles White, and Hannah Wilke. From 1998 to 2005, the Foundation's cash contributions and grants totaled more than \$5 million, including \$2 million awarded by the national grant program. The Foundation is to terminate in 2018, 25 years after the death of its artist-donor.

New Museums

The **Charles M. Schulz Foundation** (Ruling Year 1981), California, established by the cartoon artist 20 years prior to his death in 2000, made grants during the artist's lifetime to a wide variety of projects in which he and his family had a philanthropic interest.¹⁹ Among other topics, these included support to cartoon education and museum initiatives nationally, and to higher education, animal welfare, and community betterment opportunities in northern California. Organized by a community board led by the artist's surviving spouse, the Charles M. Schulz Museum and Research Center, a separate public charity housing the artist's archive and featuring exhibitions about his works, opened in 2002. From 1998 to 2005, the Foundation made grants totaling \$1.5 million, including \$1 million to the new museum and research center.

Financial Grants to Organizations Addressing Social Concerns

In addition to art-related purposes, the cares of artists and other individuals who create and lead artist-endowed foundations embrace a range of themes that can be characterized broadly as addressing social concerns. Grantmaking inspired by these concerns focuses on specific societal issues as well as on the needs of particular communities, often those where artists live or to which they have long-standing ties. Grantmaking by artist-endowed foundations with these interests has focused generally on such themes as animal welfare; HIV/AIDS research and services; human services, medical research, and mental health; regional and local community betterment opportunities; social justice; and "good neighbor" contributions.

Animal Welfare

Grantmaking by the **Edward Gorey Charitable Trust** (Ruling Year 2008), New York, formed following the artist's death, focuses its grants on support to animal welfare organizations nationally, reflecting the illustrator's personal philanthropy during his lifetime.²⁰ Grants also assist Strawberry Lane Foundation (Ruling Year 2004), a Massachusetts public charity established separately to operate the illustrator's home as a house museum educating about his concerns for animal welfare and featuring his works and study collections. Among grantees in the Trust's start-up year were Animal Rescue League of Boston, Massachusetts; Bat Conservation International, Austin, Texas; Cape Cod Stranding Network, Buzzards Bay, Massachusetts; Elephant Sanctuary, Hohenwald, Tennessee; Wildlife Rescue and Rehabilitation, Seminole, Florida; and the Xerces Society for Invertebrate Conservation, Portland, Oregon. In 2006, grants totaled \$85,000.

The **E D Foundation** (Ruling Year 1969), New York, was created by surrealist painter Enrico Donati four decades prior to his death in 2008.²¹ It has made grants nationally to animal welfare organizations, as well as periodic awards to individual artists. Among numerous organizational grantees have been Alley Cat Allies, Bethesda, Maryland; Farm Sanctuary, Watkins Glen, New York; Food Animal Concerns Trust, Chicago, Illinois; In Defense of Animals, San Rafael, California; the Marine Mammal Center, Sausalito, California; Washington Humane Society, DC; Wildlife in Crisis, Weston, Connecticut; and the Raptor Trust, Millington, New Jersey. Grants made from 1998 to 2005 totaled almost \$500,000, two-thirds of that to animal welfare grantees.

The **Elizabeth Ireland Graves Charitable Trust** (Ruling Year 1998), Virginia, was established under the estate plan of the daughter of editorial cartoonist Billy Ireland to support animal welfare organizations and respond to community betterment opportunities, primarily in Virginia.²² The Trust also supports the Billy Ireland Cartoon Library and Museum, Ohio State University, Columbus, an academic research collection documenting cartoon printed art, including the artist's works. Grantees have included Virginia Center for the Creative Arts, Amherst; Virginia Commonwealth University, Richmond; and Fluvanna County Historical Society, Palmyra, Virginia. Grants from 1998 to 2005 totaled \$4 million, with half of that assisting animal welfare initiatives associated with the Richmond SPCA, Virginia.

HIV/AIDS Research and Services

The **Keith Haring Foundation** (Ruling Year 1991), New York, was established under the will of the artist following his death due to complications from HIV/AIDS.²³ Reflecting the artist's personal philanthropy during his lifetime, it makes grants primarily in the New York region to assist opportunities for underprivileged children, often involving art education, and also awards grants nationally to organizations conducting HIV/AIDS research and services. Among numerous grantees in the latter area have been AIDS Community Research Initiative of America, the People Living with AIDS Project of

the Church of St. Luke in the Fields, Health People Community Preventive Health Institute, Hetrick-Martin Institute, Puerto Rican/Hispanic AIDS Memorial, and Visual AIDS, all of New York. Recipients have also included AIDS Law Project of Pennsylvania, Philadelphia; Elizabeth Glaser Pediatric AIDS Foundation, Washington, DC; the Names Project Foundation, Atlanta, Georgia; and National AIDS Memorial Grove, San Francisco, California. From 1995 to 2005, grants totaled more than \$3 million, about half to HIV/AIDS purposes.

Founded prior to the photographer's death from complications due to HIV/AIDS, the **Robert Mapplethorpe Foundation** (Ruling Year 1989), New York, makes grants to advance photography as an established art form among fine arts collecting institutions and to assist HIV/AIDS research.²⁴ Following the artist's death, the Foundation announced naming grants to Harvard Medical School's Robert Mapplethorpe Laboratory for AIDS Research, Boston, Massachusetts; and in New York City to Beth Israel Medical Center's Robert Mapplethorpe Residential Treatment Facility, Robert Mapplethorpe Center for HIV Research at St. Vincent's Hospital, and amfAR for the Robert Mapplethorpe Foundation AIDS Research Grant program: The Foundation for AIDS Research. In aggregate, grants totaling more than \$3 million were paid over multiple years in the early 1990s for these initiatives. From 1998 to 2005, grants to AIDS research totaled almost \$100,000.

The **Herb Ritts Jr. Foundation** (Ruling Year 2005), California, created following the photographer's death, sustains his philanthropic concerns by making grants to provide assistance to HIV/AIDS research and services and to support photography exhibition and education programs.²⁵ In the former area, grantees in the Foundation's initial year of grantmaking included National AIDS Fund, Washington, DC; GLAAD/Gay and Lesbian Alliance Against Defamation, Los Angeles, California; and in New York City the AIDS Community Research Initiative of America, amfAR: The Foundation for AIDS Research, and the Council of Fashion Designers of America's Vogue Initiative/New York City AIDS Fund. The Foundation's initial grants, reported in 2005, totaled more than \$100,000.

Humanitarian Services, Medical Research, and Mental Health

Grants made by the **Harriet G. and Esteban Vicente Charitable Trust** (Ruling Year 1987) and its successor organization, the **Harriet and Esteban Vicente Foundation** (Ruling Year 2001), New York, the latter formed the year of the painter's death, support a range of interests reflecting the leadership of the artist's surviving spouse, deceased in 2008.²⁶ In addition to support for Museo de Arte Contemporaneo Esteban Vicente, Segovia, Spain, which debuted in 1998 with a founding collection of artworks contributed by the artist and his spouse, grants have been made for medical research, human services, and mental health purposes. Grantees have included NARSAD/National Alliance for Research on Schizophrenia and Depression; Rockefeller University Women and Science Initiative; Esteban Vicente Postdoctoral Fellowship at

Rockefeller University; and Spanish Refugee Aid (now a division of International Rescue Committee), all of New York. From 1995 to 2005, combined grants totaled almost \$2 million.

The **Ruth H. Bohan Foundation** (Ruling Year 1987), Kansas City, MO, created under the will of the midwestern painter, makes grants under a bank's trusteeship exclusively to the endowment association of the University of Kansas.²⁷ A teaching fellowship and research lecture at the University's medical school bears the name of the artist. An art acquisition fund at the University's Spencer Museum of Art, which received a bequest of the artist's works and papers, bears the name of the artist's spouse, a long-time faculty member at the medical school. Grants from 1995 to 2005 totaled more than \$4 million.

Established three decades after the death of painter and educator Hans Hofmann, the **Renate, Hans and Maria Hofmann Trust** (Ruling Year 1997), New York, and the **Renate Hofmann Charitable Trust** (Ruling Year 1997), New York, both formed following the death of the artist's surviving spouse, make grants in three areas.²⁸ In addition to programs related to the artist, his works, and the arts more broadly (including support to University of California, Berkeley Art Museum and Pacific Film Archive, which was founded with a collection of his works given by the artist), the Trusts' grants assist the Association of German Dioceses, German Bishops' Conference, Bonn, Germany, and organizations delivering mental health and humanitarian services. Grantees in the latter category include American Jewish Joint Distribution Committee; Ready, Willing and Able, the Doe Fund's employment program; Fountain House's residential program for adults recovering from mental illness; and NARSAD/National Alliance for Research on Schizophrenia and Depression, all of New York. Additional grantees include the Graham-Windham Services to Families and Children, caring for children from at-risk environments, New York City, and Catholic Relief Services, Baltimore, Maryland. From 1997 to 2005, the combined grants of the two trusts totaled more than \$7 million.

Regional and Local Community Betterment Opportunities

The **Gertrude and William A. Bernoudy Foundation** (Ruling Year 1995), Missouri, established following the death of the Taliesin-trained architect's surviving spouse, provides support primarily in the greater St. Louis region.²⁹ Its grants assist a wide range of civic and community betterment projects, including historic preservation, educational, and cultural institutions, and humanitarian services. Among many grantees have been the Humane Society of Missouri, St. Patrick Center, Academy of Science of St. Louis, and St. Louis Symphony, all of Saint Louis. Other recipients include Washington University in St. Louis, which holds the artist's papers, and the University's Sam Fox School of Design and Visual Arts, Mildred Lane Kemper Art Museum; and also in St. Louis, Forest Park Forever, leading revitalization of the city's Olmsted-designed park, and Frank Lloyd Wright Building Conservancy; as well as the William A. Bernoudy Architecture

Residency, American Academy in Rome, Italy. From 1998 to 2005, grants totaled more than \$9 million.

The **Alden and Vada Dow Fund** (Ruling Year 1962), Michigan, was established by the modernist architect and his spouse more than two decades prior to his death in 1983.³⁰ The Alden B. and Vada D. Dow Creativity Foundation, a separate foundation, operates the Midland, Michigan, home and studio designed by the artist as a house museum. The Fund makes grants benefiting communities in Central and Northern Michigan. Grants have been made to arts and cultural organizations, civic and community betterment projects, education, and health and human services. Among numerous grantees have been Midland Concert Band; ShelterHouse of Midland and Gladwin Counties; Central Michigan University Michigan Story Festival, Mount Pleasant; Recordings for the Blind and Dyslexic, Troy; State Theater of Bay City, Saginaw; and Underground Railroad, Saginaw. From 1995 to 2005, grants totaled \$3 million.

The **Dr. Seuss Foundation** (Ruling Year 1960), California, created by illustration artist and author Theodor Seuss Geisel 30 years prior to his death in 1991, made grants during the artist's lifetime to projects in which he and his family had a charitable interest.³¹ The Foundation funds local and national literacy organizations and initiatives, including Family Literacy Foundation, San Diego, California, and National Center for Family Literacy, Louisville, Kentucky. It also makes grants to a wide variety of organizations in southern California, including those addressing education, art and culture, humanitarian concerns, and civic and community betterment needs broadly. Its numerous grantees have included University of California San Diego Foundation, where the UCSD Geisel Library holds the artist's archive and mounts exhibitions from that collection, and the Old Globe Theatre, San Diego, which originated the theatrical production *Dr Seuss's How the Grinch Stole Christmas*. From 1998 to 2005, grants totaled almost \$2 million.

Social Justice

The **Herb Block Foundation** (Ruling Year 2002), Washington, DC, created under the will of the editorial cartoonist, is inspired by the artist's lifelong fight against abuses by the powerful.³² It conducts special initiatives advancing editorial cartooning, funds community college scholarships for students in the Washington, DC, area, and makes grants in three areas—defending basic freedoms guaranteed in the Bill of Rights, encouraging citizen involvement in government, and providing pathways out of poverty through education. Among the foundation's numerous grantees have been Americans United for Separation of Church and State, American University Washington College of Law Marshall-Brennan "We the Students Program," Catholic Legal Immigration Network, College Summit, Council for Court Excellence, and Violence Policy Center, all of Washington, DC. Other grant recipients include Coalition for Child Protection Reform, Alexandria, Virginia; Casa de Maryland Latino and Central American Immigrant

Services, Takoma Park; Museum of Tolerance, Los Angeles, California; and New Leaders for New Schools New York City. Grants made from 2003 to 2005 totaled \$4 million.

"Good Neighbor" Contributions

The **DeGrazia Art and Cultural Foundation** (Ruling Year 1979), Tucson, Arizona, created under the will of southwestern painter Ettore (Ted) DeGrazia, operates a public museum and gallery located in the artist's landmark studio complex, featuring exhibitions of his works.³³ On average, from 1998 to 2005, the Foundation made cash contributions totaling \$45,000 annually to a wide range of local nonprofit organizations in the greater Tucson region.

The **Lachaise Foundation** (Ruling Year 1964), Boston, Massachusetts, created under the will of sculptor Gaston Lachaise's surviving spouse, maintains a study center with archive, operates an exhibition collection, and places the artist's works in the collections of museums and universities.³⁴ From 1998 to 2005, the Foundation made cash contributions averaging \$25,000 annually primarily to art museums and universities in the northeast.

The **Georgia O'Keeffe Foundation** (Ruling Year 1989), Santa Fe, New Mexico, established by the artist's executors to accomplish the charitable distribution of her art estate by 2006, 20 years after her death, operated a study center and exhibition collection and made grants of artworks to museums nationally during that period. From 1998 to 2005, the Foundation maintained the artist's tradition of local charity, making cash contributions averaging \$10,000 annually to a variety of nonprofit groups in the Taos, New Mexico, area.

¹ Summary financial data, cited broadly in order to indicate the general scale of programs, are drawn from foundations' annual information returns (Forms 990-PF), available online at <http://www.guidestar.org/>.

² Blakemore Foundation, <http://www.blakemorefoundation.org/>

³ Graham Foundation for Advanced Studies in the Fine Arts, <http://www.grahamfoundation.org/>

⁴ Andrew and Betsy Wyeth Foundation for American Art, <http://www.senormartin.net/mission.html>

⁵ Donald M. Anderson Foundation, <http://www.donaldandersonfoundation.org/>

⁶ See Milton and Sally Avery Arts Foundation, <http://www.guidestar.org/>.

⁷ The Dedalus Foundation, <http://www.dedalusfoundation.org/>

⁸ Ezra Jack Keats Foundation, <http://www.ezra-jack-keats.org/>

⁹ See Walter Lantz Foundation, <http://www.guidestar.org/>.

¹⁰ See Albert K. Murray Fine Arts Educational Fund, <http://www.guidestar.org/>.

¹¹ Gordon Samstag Fine Arts Trust and its program, Anne and Gordon Samstag International Visual Arts Scholarship, <http://www.unisa.edu.au/samstag/>

¹² See John Chin Young Foundation, <http://www.guidestar.org/>.

¹³ Martin Wong Foundation, <http://www.martinwong.org/>

¹⁴ Richard Florsheim Art Fund Records, 1990–2003. Archives of American Art, Smithsonian Institution, Washington, DC.

¹⁵ Jerome Foundation, <http://www.jeromefdn.org/>

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- ¹⁶ The Andy Warhol Foundation for the Visual Arts, <http://www.warholfoundation.org/>
- ¹⁷ Barnett and Annalee Newman Foundation Trust does not maintain a website.
- ¹⁸ The Judith Rothschild Foundation, <http://www.judithrothschildfdn.org/>
- ¹⁹ See Charles M. Schulz Foundation, <http://www.guidestar.org/>.
- ²⁰ See Edward Gorey Charitable Trust, <http://www.guidestar.org/>.
- ²¹ See E D Foundation, <http://www.guidestar.org/>.
- ²² See Elizabeth Ireland Graves Foundation, <http://www.guidestar.org/>.
- ²³ The Keith Haring Foundation, <http://www.haring.com/foundation/about/index.html>
- ²⁴ The Robert Mapplethorpe Foundation, <http://www.mapplethorpe.org/>
- ²⁵ Herb Ritts Jr. Foundation, <http://www.herbritts.com/foundation/>
- ²⁶ See Harriet and Esteban Vicente Foundation, <http://www.guidestar.org/>.
- ²⁷ See Ruth H. Bohan Foundation, <http://www.guidestar.org/>.
- ²⁸ See Renate, Hans and Maria Hofmann Trust and Renate Hofmann Charitable Trust, <http://www.guidestar.org/>.
- ²⁹ See Gertrude and William A. Bernoudy Foundation, <http://www.guidstar.org/>.
- ³⁰ Alden and Vada Dow Fund, <http://www.avdowfamilyfoundation.org/>
- ³¹ See Dr. Seuss Foundation, <http://www.guidestar.org/>.
- ³² The Herb Block Foundation, <http://www.herblockfoundation.org/>
- ³³ DeGrazia Art and Cultural Foundation, <http://www.degrazia.org/>
- ³⁴ Lachaise Foundation, <http://www.lachaisefoundation.org/>

4.1.3 Grants of Artworks

Many artist-endowed foundations distribute artworks charitably, either by making grants of art or through partial grants/partial sales of art—described variously as bargain sales or gift-purchases. For the most part, grantees are museums, collecting institutions, and educational organizations that are intended to use the artworks in their educational and scholarly programs. A few artist-endowed foundations focus primarily or exclusively on making grants of art, while for most foundations it is an occasional or one-time activity or associated specifically with a foundation's start-up or termination.

This chapter reviews a representative selection of artist-endowed foundations whose activities involve the charitable distribution of art, either as ongoing or occasional efforts.¹

Section 8. Planning and Conducting Charitable Programs discusses practical considerations in planning and implementing grants of art, based on activities of artist-endowed foundations active in this area. In addition, considerations in making grants internationally, often the case with charitable distribution of art, also are addressed in that section.

Charitable Distribution of Art

Most artworks that are distributed charitably by artist-endowed foundations are those created by the artist-donor. A few exceptions are noted at the conclusion of this chapter, primarily involving grants of art from associated collections assembled by artists as collectors during their lifetimes.

Some types of foundations would not make grants with certain types of artworks. Foundations of living artist-donors would not be involved in making grants of the artist's works. Distributing an artist's works to museums and collecting institutions during the artist's lifetime might inadvertently breach regulations prohibiting private benefit and self-dealing if a foundation's activities of this nature serve to promote an artist's career, thereby benefiting the artist economically.²

As the following examples illustrate, foundations' charitable distribution of their artists' works by and large is accomplished using one of two strategies. The first of these is a wide distribution to enhance collections of numerous museums. The second is a focused effort targeting one location in order to develop a definitive collection or even a new curatorial department or new collecting institution. In a few instances, these strategies have been used in combination.

Enhancing Public Collections Broadly

The **Josef and Anni Albers Foundation** (Ruling Year 1972), Connecticut, established during the lifetimes of the two artists and educators, operates a study center and exhibition program, makes discretionary grants to purposes inspired by the interests and concerns of the artists, and hosts visiting artists for residencies.³ Following Josef Albers' death in 1976, the Foundation embarked on a program to place selections of his artworks in museum collections internationally. The initiative was the first programmatic, charitable distribution of an artist's works by an artist-endowed foundation. More than 250 artworks were contributed to 34 museums in the US and abroad.

In 1977, the Foundation contributed more than 60 works by Josef Albers to the Yale University Art Gallery, New Haven, Connecticut, which had presented the artist's first retrospective in 1956 and where he led the Department of Design to national prominence. More than 80 works were given in 1983 to establish the Josef Albers Museum in Bottrop, Germany, the city of Albers' birth, which he'd not visited since leaving that country prior to World War II to teach at Black Mountain College, Asheville, North Carolina. Grants of collected works surveying the artist's career were made to the Victoria and Albert Museum, London, UK, and also to the Solomon R. Guggenheim Museum, New York City, which earlier had mounted a retrospective. Among other grantees were Musée National d'Art Moderne, Centre Georges Pompidou, Paris, France; the Museum of Fine Arts, Houston, Texas; and San Francisco Museum of Modern Art, California.

Following Anni Albers' death in 1994, selections of her works were contributed to a number of museums, among these the Museum of Modern Art, New York City, and Peggy Guggenheim Collection, Venice, Italy, which presented a centennial retrospective in 1999. Selections of works by both artists were granted to Asheville Art Museum, North Carolina, with subsequent exhibitions on the creative legacy of Black Mountain College. With the program for the most part complete by the late-1990s, and the distributions detailed on the Foundation's website, grants of art now are made occasionally on an opportunity basis. From 1998 to 2005, the Foundation's grants of artworks totaled more than \$800,000.

The **Joseph and Robert Cornell Memorial Foundation** (Ruling Year 1984), New York, was established under the will of artist Joseph Cornell and named by him to commemorate his brother.⁴ It received the artist's inventory of completed artworks, while his extensive archive, including unfinished works and study collections, was received by his sister as the residuary beneficiary of his estate plan.⁵ The Foundation has made gifts of the artist's artworks to museums throughout the US. For more than a decade after its inception, the Foundation made grants of artworks and only one cash grant. In 1994, the New York state attorney general charged the Foundation with

violating its donor's intent, which was that museums and their patrons purchase artworks from the Foundation and the proceeds be used to fund grants to charitable organizations. The 1997 settlement of the charge required that at least one-half of the foundation's grant distributions be made in cash.⁶

Grants of artworks since 1997 have been made to museums throughout the US, including to the Smithsonian American Art Museum, Washington, DC, whose Joseph Cornell Study Center was established circa 1978 along with the Joseph Cornell Papers at the Archives of American Art, Smithsonian Institution, by his sister's gift of the artist's source materials, unfinished works, and archive. Art grants also have been made to the Peabody Essex Museum, Salem, Massachusetts, which organized a touring retrospective and whose chief curator formerly led the Cornell Study Center. Grantees have included the Contemporary Museum, Honolulu, Hawai'i; Miami Art Museum, Florida; New Orleans Museum of Art, Louisiana; Joslyn Art Museum, Omaha, Nebraska; Mount Holyoke College Art Museum, South Hadley, Massachusetts; and the Rose Art Museum, Brandeis University, Waltham, Massachusetts, among others. Grants from 1998 through 2005 totaled almost \$13 million, approximately half in grants of art.

The **Dedalus Foundation** (Ruling Year 1983), New York, established by Robert Motherwell to foster public understanding of modern art, operates a study center and exhibition program, and makes grants to institutions and individuals to assist a wide range of art, educational, and scholarly programs.⁷ In 1994, three years after the artist's death, the Foundation initiated a program to distribute artworks to museums nationally using what it termed the *gift-purchase* mechanism, comprising a partial grant and partial sale of the works. The program enabled more than 60 museums to acquire selections of the artist's paintings, collages, and works on paper at prices below fair market value. The partial grants/partial sales were structured to accommodate museums' circumstances, in some cases organized as installment sales to create the greatest flexibility for acquisitions. As summarized on the Foundation's website, the majority of the partial grants/partial sales were made to US museums, although some also were made to museums internationally.

In comments at the time of the initial partial grants/partial sales, the Foundation's managers confirmed that the program was consistent with the artist's desire to place his works in public collections broadly and, in addition, that the partial grant/partial sale structure provided funds to support the Foundation's other charitable and educational activities.⁸ The initiative was the first broad deployment of the partial grant/partial sale mechanism to support an extensive, programmatic distribution of an artist's works by an artist-endowed foundation.

In some instances, the partial grants/partial sales capitalized on established holdings, such as those made to the Modern Art Museum of Fort Worth, Texas, and Walker Art

Center, Minneapolis, Minnesota. The latter had received gifts from the artist during his lifetime and subsequently attracted related contributions, mounted multiple exhibitions, and produced a catalogue raisonné of the artist's prints. Other grant-sales enabled newer museums that had not previously been able to acquire modernist works to become active in that area for the first time. Among these, the Denver Art Museum, Colorado, received 20 pieces surveying the artist's career. Smaller regional museums also were included in the program, such as Grand Rapids Art Museum, Michigan; Parrish Art Museum, Southampton, New York; and Birmingham Museum of Art, Alabama. From 1998 to 2005, the Foundation's overall grants totaled \$10 million, with almost \$8 million of that represented by the grant portion of the grant-sale program.

The charitable purpose of the **Jacques and Yulla Lipchitz Foundation** (Ruling Year 1963), New York, formed during the two artist's lifetimes, is to distribute Jacques Lipchitz's study works—the plaster models for his sculptures—to museums internationally.⁹ His will stipulated that no models could be cast posthumously and, as such, were bequeathed to the Foundation for charitable distribution. In the three decades following Jacques Lipchitz' death in 1973, his works have been granted to a variety of institutions.¹⁰

In 1976, substantial selections of works were granted to Musée National d'Art Moderne, Centre Georges Pompidou, Paris, France, and Kröller-Müller Museum, Otterlo, the Netherlands. Further grants of art were made to Institut Valencià d'Art Modern, Spain; University of Arizona Museum of Art, Tucson; and Tel Aviv Museum of Art, Israel. Subsequently, a grant of more than 50 works was made to Tate Modern, London, UK, which holds an associated archive contributed by the artist's brother. Since 1998, additional grantees have included the Israel Museum, Jerusalem; Krannert Art Museum, University of Illinois at Urbana-Champaign; Museo de Bellas Artes de Bilbao, Spain; and Philadelphia Museum of Art, Pennsylvania, among others. Most of the grants have accompanied museum exhibitions and scholarly publications. From 1998 to 2005, grants of art totaled more than \$1 million.

The **Georgia O'Keeffe Foundation** (Ruling Year 1989), New Mexico, was established by the artist's executors in order to distribute to public collections all artworks remaining after bequests and to publish a catalogue raisonné and arrange for disposition of the artist's archive and home and studio in Abiqui, New Mexico.¹¹ The Foundation's mandate was to complete its work and terminate 20 years after her death in 1986. Its holdings primarily comprised works by the artist, along with a small collection of works by her spouse, photographer Alfred Stieglitz.

From 1992 through 1995, the Foundation made grants of the artist's works to museums using criteria detailed in its second progress report. These included evaluation of a museum's location and potential to expand audiences, an affiliation with a university for

study purposes, and an optimal fit with existing collections. A gift of 14 works was made to the National Gallery of Art, Washington, DC, which also undertook preparation of the catalogue raisonné in collaboration with the Foundation. Additional grantees receiving artworks included Dallas Museum of Art, Texas; Honolulu Academy of Arts, Hawai'i; Los Angeles County Museum of Art, California; Princeton University Art Museum, New Jersey; and Spencer Museum of Art at the University of Kansas, among others.

In 1996 and 1997, the Foundation conducted a targeted program to distribute art using what it termed the *gift-purchase* mechanism, in part to generate an endowment to sustain the artist's home and studio. Under this program, partial grants/partial sales of works were made to the Milwaukee Art Museum, Wisconsin, and to the new Georgia O'Keeffe Museum, Santa Fe, New Mexico, with additional distributions to Amon Carter Museum, Fort Worth, Texas, and Philadelphia Museum of Art, Pennsylvania, among others. Likewise, Alfred Stieglitz's photos were distributed by partial grant/partial sale to the Library of Congress, Washington, DC; Metropolitan Museum of Art, New York City; Musée d'Orsay, Paris, France; Museum of Fine Arts, Boston, Massachusetts; and Victoria and Albert Museum, London, UK, among others. From 1998 to 2005, grants of art totaled more than \$1 million dollars. In 2006, 20 years after the artist's death, the Foundation distributed its remaining assets, including more than \$6 million in artworks, copyrights, and art material under a contribution agreement with the Georgia O'Keeffe Museum, Santa Fe, New Mexico, established in 1996 as a separate public charity.

The **George and Helen Segal Foundation** (Ruling Year 2000), New Jersey, created the year of the artist's death, makes grants to individual artists in New Jersey and contributes artworks to museums nationally.¹² Reflecting the artist's longtime involvement in the state's cultural community, grants of artworks were made to Jane Voorhees Zimmerli Art Museum, Rutgers University, New Brunswick, where the artist taught, and to the South Brunswick Public Library, where he was a long-time trustee. Artworks also were granted to Lehigh University Art Galleries, Bethlehem, Pennsylvania, in conjunction with an exhibition in 2005, and subsequently to Montclair State University, New Jersey, which had named its art gallery in honor of the sculptor and mounted a retrospective.

Sculptures have been granted to museums with which the artist had been involved, including the Butler Institute of American Art, Youngstown, Ohio, which holds the iconic sculpture *Steelworkers*; University Art Museum, California State University Long Beach, which had presented the first exhibit of the artist's pastels and photographs; Miami Art Museum, Florida, which previously had presented a retrospective; and Skirball Cultural Center, Los Angeles, California, which three years prior to the artist's death had mounted the first exhibit of his tableaux based on the Book of Genesis. Through 2005, grants of artworks totaled more than \$2 million.

The **Andy Warhol Foundation for the Visual Arts** (Ruling Year 1988), New York, and its mission to advance the visual arts are detailed in the chapter on artist-endowed foundation grants to organizations.¹³ In addition to its role in formation of the Andy Warhol Museum, discussed below, the Foundation conducted a targeted program of partial grants/partial sales to art museums in 1992. This *museum sales program* placed more than 100 works in the collections of 24 museums. Recipients included the Art Institute of Chicago, Illinois; Baltimore Museum of Art, Maryland; the Museum of Contemporary Art, Los Angeles, California; and Walker Art Center, Minneapolis, Minnesota, among others.

Although outside the defined period of this research, a recent special program by the Foundation, mounted in 2007, merits note. The initiative granted more than 28,000 of the artist's study photographs to 180 college and university museums nationally.¹⁴ The Andy Warhol Photographic Legacy Program provided curated selections of 150 Polaroid and black and white photos to each grantee. The Foundation's twentieth anniversary publication discusses goals for the Legacy Program, including enabling new insights into the artist's work process and the photographic medium as an aspect of his larger oeuvre. Grantees were associated with an academic institution so that the works granted would provide a resource for education broadly. Grantees either had not previously had means or opportunity to acquire the artist's works or held collections that could be enhanced by the award.

Among grantees were Turchin Center for the Visual Arts, Appalachian State University, Boone, North Carolina; Wright Museum of Art, Beloit College, Wisconsin; Richard E. Peeler Art Center, Depauw University, Greencastle, Indiana; Museum of Fine Arts, Florida State University, Tallahassee; Jundt Art Museum, Gonzaga University, Spokane, Washington; Museum of Art, Rhode Island School of Design, Providence; the Rose Art Museum, Brandeis University, Waltham, Massachusetts; the Visual Arts Gallery, Santa Fe Community College, New Mexico; Reed Fine Arts Gallery, University of Maine at Presque Isle; and Utah Museum of Fine Arts, University of Utah, Salt Lake City. The announcement of the grants valued the aggregate contributions in excess of \$28 million.¹⁵ The Legacy Program is the most extensive distribution of artworks to academic institutions to date by an artist-endowed foundation.

Establishing Definitive Collections, Developing New Programs and Institutions

The **Charles E. Burchfield Foundation** (Ruling Year 1967), New York, was formed by the artist just prior to his death as a charitable means to manage the posthumous disposition of his artistic output.¹⁶ Burchfield lived much of his adult life in the Buffalo, New York, area and, over the decades, painted the region's natural and built environment extensively. In 1966, the artist contributed several works on paper to Buffalo State College, which subsequently established the Charles Burchfield Center in

the artist's honor, now the Burchfield Penney Art Center. The Foundation conducts a grantmaking program responding to arts, education, and community betterment purposes, primarily in western New York State.¹⁷ It has made occasional grants of artworks nationally, including to Cedar Rapids Museum of Art, Iowa; Columbus Museum of Art, Ohio; and Smithsonian American Art Museum, Washington, DC, among others.

Concurrent to its general grant activities, the Foundation has periodically assisted the Burchfield Penney Art Center, making occasional grants to exhibitions and scholarly projects related to the artist, contributing artworks, and assisting at key junctures the Center's development into an independent collecting museum focused broadly on works by artists of western New York State. Made over four decades, the Foundation's grants of art and related materials comprise in aggregate more than 100 artworks, more than 60 volumes of the artist's journals, an extensive archive, and the artist's intact studio.¹⁸ Financial grants have helped support exhibitions, catalogues, publication of the artist's journals, digitization of archival materials, and most recently, capital support toward a new facility, unveiled in 2008. From 1998 through 2005, financial grants and art awards to the Burchfield Penney Art Center and its projects totaled more than \$600,000, including more than \$500,000 in artworks and art materials.

The **Robert Mapplethorpe Foundation** (Ruling Year 1989), New York, was established by the artist prior to his death with a mission to assist HIV/AIDS research and to advance photography as an established art form among fine art collecting institutions.¹⁹ In 1992, the Foundation announced grants to the Solomon R. Guggenheim Foundation comprising a collection of 200 photographs surveying the artist's career, valued at \$3 million, as well as financial support of \$2 million as a naming gift to create a dedicated photography gallery for the Solomon R. Guggenheim Museum, New York City.²⁰

The grant's aim was to enable the Museum to inaugurate a photography collection and exhibition program, an area in which it had not been active previously. The Foundation's grant, coinciding with the museum's capital campaign for new space, was implemented in stages from 1993 to 1998. Additional grant support to the Museum by the Foundation subsequently assisted exhibitions of works by other contemporary photographers. The Foundation also has contributed art to additional museums nationally to assist photography programs, including the Addison Gallery of American Art, Phillips Academy, Andover, Massachusetts; the Museum of Contemporary Art, Los Angeles, California; Walker Art Center, Minneapolis, Minnesota; and Whitney Museum of American Art, New York City, among others. From 1999 through 2005, the Foundation's grants of artworks totaled almost \$475,000; cash grants to the Guggenheim Foundation totaled more than \$750,000.

The **Mark Rothko Foundation** (Ruling Year 1971), New York, incorporated by the painter in 1969 prior to his death, was reorganized in 1976 as a result of litigation brought against his executors by the artist's daughter and the New York state attorney general.²¹ The Foundation's bequest ultimately amounted to one-half of the artist's art estate. Its refocused mission was as a study center and exhibition collection. In 1981, the Foundation's trustees decided that it would terminate and distribute its art collection to museums. The rationale was that the Foundation's educational mission would be implemented best by permanently funded public collections since there was doubt its own financial future could be secured without selling and dispersing works essential to its purpose.

Distribution of the collection took place in 1986. The Foundation subsequently published its criteria in its summary report, detailing a two-part approach. Consistent with the artist's wishes expressed during his lifetime, a large collection would be placed at a major institution with criteria for selection being high caliber physical facilities, a strong lending capacity, and established scholarly research program. In addition, a selection of smaller groupings would be distributed to other museums. Museums chosen would meet conditions related to context of collections, focus on scholarship, and high level of attendance or relationship to an art school.

More than 1,000 works were distributed to 35 museums, six of these outside the US. The bulk of the works, almost 300 completed paintings and works on paper and more than 600 study works, were granted to the National Gallery of Art, Washington, DC, which also committed to complete a planned catalogue raisonné. Cities receiving the largest number of artworks were Cambridge, Massachusetts; Houston, Texas; Los Angeles, California; New York City; Washington, DC; and London, UK. Grantees in other sites included the Art Institute of Chicago, Illinois; High Museum of Art, Atlanta, Georgia; Portland Art Museum, Oregon; Smith College, Northampton, Massachusetts; University of Iowa Museum of Art, Iowa City; and Yale University Art Gallery, New Haven, Connecticut, among others. The Foundation's final annual information return (Form 990-PF) was filed for 1988; it did not report the value of its art grants.

The **Sansom Foundation** (Ruling Year 1959), New Jersey, was formed by the family of painter William J. Glackens two decades after his death and named for the Philadelphia street where he lived as a child.²² It makes grants to arts, animal welfare, and community betterment purposes, primarily in Florida and in the Northeast.²³ Not long after the artist's death in 1938, his surviving spouse, artist Edith Dimock Glackens, had announced she would discontinue sales of her husband's artworks in order to create a museum dedicated to his oeuvre. She died before realizing that ambitious plan.

The artist's son led the Foundation for three decades. In 1991, he separately bequeathed his own art collection to the Museum of Art Fort Lauderdale, Nova Southeastern

University, Florida, including 200 works by Glackens and his contemporaries. The Foundation subsequently supplemented that gift with 300 works from its own collection, while also granting artworks to other museums, most notably the Snite Museum of Art, University of Notre Dame, South Bend, Indiana. In 2001, the Museum of Art Fort Lauderdale opened the Glackens Wing, citing the Foundation as the lead private donor to the capital campaign.²⁴ The new facility includes a study center, housing the artist's archive, and expanded galleries for the collection. From 1998 through 2005, grants to the museum totaled \$3 million dollars, comprising cash grants and grants of art.

The **Andy Warhol Foundation for the Visual Arts** (Ruling Year 1988), New York was established under the artist's will as a grantmaking foundation with a mission to advance the visual arts.²⁵ Shortly after its creation, the Foundation made a joint venture agreement with the DIA Art Foundation, New York City, which held a collection of the artist's works, and Carnegie Museums of Pittsburgh, Pennsylvania, an operating entity for a group of collecting institutions in that city, to collaborate in the creation of a single-artist museum in the artist's hometown.²⁶ The Warhol Foundation made a \$2 million grant in 1991 toward the \$12 million capital costs of a renovated building; commitments by other donors funded \$33 million in capital, endowment, and start-up costs. The Warhol Foundation subsequently authorized a gift of 3,000 works of art as the museum's founding collection, including paintings, works on paper, sculptures, prints, and audio tapes, as well as the artist's archive and library, along with more than 600 time capsules holding the artist's day-to-day personal archive.

The Andy Warhol Museum opened in 1994, seven years after the artist's death. In 1998, the Warhol Foundation reported its grant to the Museum of the ownership rights of the artist's film and video works, and arranged for it to receive copies of films being restored through a separate foundation initiative. In 2001 and 2002, the Foundation reported additional grants of artworks. Throughout the Museum's first decade, the Foundation also provided periodic cash grants to assist the new institution's ongoing activities. The Museum draws from its permanent collection to mount exhibitions and programs about the artist's oeuvre and also presents related exhibitions on contemporary art and popular culture broadly. It lends from its collections widely, circulates exhibitions internationally, and conducts a variety of educational programs.

Apart from its gift of a founding collection, the Foundation retained its substantial art inventory, intended for sale to endow its charitable programs, as well as the artist's copyrights and intellectual properties, licensed aggressively as an additional source of revenue to support its charitable programs. From 1998 through 2005, the Foundation's annual information returns (Forms 990-PF) reported grants to the Museum totaling \$75 million, including \$73 million in artworks and properties comprising both its initial authorized gift of the founding collection and subsequent enhancements.

Charitable Distribution of Associated Collections

Many artists are active art collectors and some artist-endowed foundations receive their artists' associated collections, assembled as inspiration or study resources. In most instances, these are intended for sale to fund the foundations and their charitable programs. Sales of associated collections benefited start-up of Jerome Hill's Camargo Foundation, the Robert Mapplethorpe Foundation, the Richard Avedon Foundation, and most famously, the Andy Warhol Foundation for the Visual Arts, among others.

In a few cases, however, foundations have made grants of artworks from their associated collections. This can involve collections in their entirety. For example, the Girard Foundation (Ruling Year 1962), New Mexico, created by designer Alexander Girard to develop his study collection of international folk art, which was influential in his textile and interior designs, ultimately contributed that collection to the Museum of International Folk Art, Santa Fe, New Mexico.²⁷ The Adolph and Esther Gottlieb Foundation (Ruling Year 1976), New York City, transferred the artist's study collection of tribal art, a source of inspiration in developing his particular form of abstract painting, to the Brooklyn Museum, New York.²⁸ In other cases, foundations conduct grantmaking programs drawing on selections from the associated collections.

The **Judith Rothschild Foundation** (Ruling Year 1993), New York, was established by the painter and philanthropist as a time-limited philanthropy to terminate in 2018, 25 years after her death.²⁹ The Foundation makes discretionary cash contributions to charitable organizations for art and community betterment purposes, primarily in New York and Philadelphia, and has operated a national grant program to increase visibility of artworks by less-recognized visual artists deceased in the period of 1976 to 2008. In addition, it undertakes special projects with its art collections, primarily works by European artists collected by the artist, as well as her own works. In 2001, the Foundation granted a collection of Russian avant-garde books and prints to the Museum of Modern Art, New York City, and a collection of cubist prints by Jacques Villon to the Philadelphia Museum of Art, Pennsylvania. Both collections were based on the artist's acquisitions, further developed by the Foundation. In 2005, a multi-year project to assemble a definitive collection of contemporary drawings with works by more than 600 artists culminated in a major gift to the Museum of Modern Art valued at \$60 million. From 1998 to 2005, art grants to museums in the US and abroad totaled more than \$69 million.

Posthumous Assistance to Support Artists' Lifetime Gifts

Artists choose in some instances to make a lifetime gift of artworks in order to create a definitive collection or new organization, apart from formation of an artist-endowed foundation. In such cases, while not making gifts of artworks themselves, artist-endowed foundations often are involved in providing financial support subsequently for activities

related to the collected works, such as special programs or institutional development initiatives, as illustrated below.

The **Marshall M. Fredericks Sculpture Museum**, Saginaw Valley State University, Michigan, was initiated in 1988 with the artist's long-term loan and ultimate gift of his collected models and maquettes. The Museum subsequently received his archive, studio, and a selection of finished works, and has received periodic support from **Marshall Fredericks Foundation** (Ruling Year 1965), Troy, Michigan, formed by the artist during his lifetime.³⁰

Museo de Arte Contemporaneo Esteban Vicente, Segovia, Spain, was inaugurated in 1998, showcasing as its founding collection a gift by the artist and his spouse of more than 150 artworks. The works survey the artist's career as it evolved after he fled Spain's Franco regime and moved to the US in 1936. The museum has received periodic support from the **Harriet G. and Esteban Vicente Charitable Trust** (Ruling Year 1987), New York, and its successor organization, **Harriet and Esteban Vicente Foundation** (Ruling Year 2001), New York, the latter formed the year of the artist's death.³¹ The museum's garden holds the ashes of the artist and his spouse.

University of California, Berkeley Art Museum and Pacific Film Archive was initiated in 1963 with a lead contribution to its capital campaign comprising 45 paintings and a \$250,000 gallery-naming gift by painter and educator Hans Hofmann. The artist was first employed in the US in 1930 as an instructor at the University. The Museum has received support from the **Renate, Hans and Maria Hofmann Trust** (Ruling Year 1997), New York, one of two foundations associated with the artist that were formed following the death of the artist's surviving spouse.³²

¹ Summary financial data, cited broadly in order to indicate the general scale of programs, are drawn from foundations' annual information returns (Forms 990-PF), available online at <http://www.guidestar.org/>.

² Marion Fremont Smith, "Federal and State Laws Regulating Conflict of Interest and Their Application to Artist-Endowed Foundations," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

³ The Josef and Anni Albers Foundation, <http://www.albersfoundation.org/>

⁴ See the Joseph and Robert Cornell Memorial Foundation at <http://www.guidestar.org/>.

⁵ Joseph Cornell Papers, 1804-1986. Archives of American, Smithsonian Institution, Washington, DC. Series 10: Joseph Cornell Estate Papers, circa 1911, 1944-1986. <http://www.aaa.si.edu/collectionsonline/cornjose/>

⁶ Carol Vogel. "Inside Art: Art Foundation Settles Lawsuit," *New York Times*, November 7, 1977, Arts section, New York edition.

⁷ The Dedalus Foundation, <http://www.dedalusfoundation.org/>

⁸ Carol Vogel, "Inside Art: Motherwells in Texas," *New York Times*, October 22, 1993, Arts section, New York edition.

⁹ Jacques Lipchitz and H. H. Arnason, *My Life in Sculpture* (New York: Viking Press, 1972), vii.

¹⁰ See Jacques and Yulla Lipchitz Foundation, <http://www.guidestar.org/>.

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- ¹¹ Georgia O'Keeffe Foundation, "A History of the Georgia O'Keeffe Foundation," in *The Georgia O'Keeffe Foundation 2001–2006*, (Abiqui, NM: Georgia O'Keeffe Foundation, 2008).
 - ¹² George and Helen Segal Foundation, <http://www.segalfoundation.org/>
 - ¹³ The Andy Warhol Foundation for the Visual Arts, <http://www.warholfoundation.org/>
 - ¹⁴ The Andy Warhol Foundation for the Visual Arts, *20-Year Report 1987–2007*, (New York: Andy Warhol Foundation for the Visual Arts, 2007) 51–53.
 - ¹⁵ The Andy Warhol Foundation for the Visual Arts, "Andy Warhol Foundation for the Visual Arts Announces 20th Anniversary Photographic Legacy Program," news release, October 16, 2007, http://www.warholfoundation.org/foundation/7_detail.html?page=1
 - ¹⁶ Arthur C. Burchfield, "Preface," in *Charles Burchfield's Journals: The Poetry of Place*, ed. J. Benjamin Townsend, (Albany: State University of New York Press, 1993).
 - ¹⁷ See Charles E. Burchfield Foundation, <http://www.guidestar.org>.
 - ¹⁸ Buffalo State University of New York, "Charles E. Burchfield Foundation Makes Significant Gift to Burchfield-Penney's New Museum Project," news release, May 2006, <http://www.buffalostate.edu/archive.xml?year=2006&tmmonth=5&prid=1782>
 - ¹⁹ The Robert Mapplethorpe Foundation, <http://www.mapplethorpe.org/>
 - ²⁰ Charles Hagen, "Major Gift to Museum," *New York Times*, December 5, 1992, Arts section, New York edition.
 - ²¹ Donald M. Blinken, Bonnie Clearwater, et al. *Eliminating the Obstacles Between the Painter and the Observer, The Mark Rothko Foundation: 1976–1986* (New York: Mark Rothko Foundation, 1987).
 - ²² William J. Glackens, William H. Gerds, and Jorge H. Santis, *William Glackens* (Fort Lauderdale, FL: Museum of Art Fort Lauderdale, 1996), 174.
 - ²³ See Sansom Foundation, <http://www.guidestar.org/>.
 - ²⁴ Matt Schudel, "A Wing and a Prayer: The Museum of Art's Addition to House its Glackens Collection," *Fort Lauderdale Sun Sentinel*, February 25, 2001, Arts section.
 - ²⁵ The Andy Warhol Foundation for the Visual Arts, <http://www.warholfoundation.org/>
 - ²⁶ Avis Berman, "The Right Place: The Founding of the Andy Warhol Museum," in *The Andy Warhol Museum* (Pittsburgh, PA: Carnegie Institute, 1994).
 - ²⁷ Jack Lenor Larsen, *Folkart from the Global Village: The Girard Collection at the Museum of International Folk Art* (Santa Fe: Museum of New Mexico Press, 1995).
 - ²⁸ Sanford Hirsch, *The Beginning of Seeing, Tribal Art and the Pictographs of Adolph Gottlieb*, (New Britain, CT: New Britain Museum of American Art, 2002).
 - ²⁹ The Judith Rothschild Foundation, <http://www.judithrothschildfdn.org/>
 - ³⁰ See Marshall M. Fredericks Foundation, <http://www.guidestar.org/>.
 - ³¹ See Harriet and Esteban Vicente Foundation, <http://www.guidestar.org/>.
 - ³² Renate, Hans and Maria Hofmann Trust, <http://www.hanshofmann.org/>

4.2 DIRECT CHARITABLE ACTIVITY OVERVIEW

Private foundations fulfill their charitable purposes by making grants to charitable organizations and, in some cases, individuals, or by undertaking direct charitable activities. Some foundations combine the two modes. Direct charitable activities are those activities furthering a foundation's charitable purpose that are conducted directly by a foundation rather than being accomplished by providing grant support to another charitable organization. Examples include operation of study centers, exhibition collections, educational workshops, residency programs, and the like. Although direct charitable activities typically comprise the majority of an operating foundation's activities supporting its charitable purpose, they also are undertaken by nonoperating foundations, as discussed with respect to foundation planning in **Section 7. Forming, Sustaining, and Terminating Foundations**.

Direct charitable activities are not limited to activities involving charitable-use assets, such as art collections or residency facilities utilized in a foundation's program. For example, if they further a foundation's charitable purpose, activities such as conducting conferences and seminars, undertaking and disseminating research, presenting public exhibitions and programs, and providing technical assistance to organizations and individuals for charitable purposes can be direct charitable activities.

This chapter reviews select examples illustrating the variety of direct charitable activities undertaken by artist-endowed foundations to advance their respective charitable purposes, often in combination with grantmaking. Representative examples of foundations whose primary or exclusive focus is conducting direct charitable activities are noted at the conclusion of this chapter. **Section 8. Planning and Conducting Charitable Activities** discusses practical considerations in implementing direct charitable activities that involve using artists' assets as resource for those activities.

Representative Examples of Direct Charitable Activities

Artist-endowed foundations conduct direct charitable activities to support their charitable purposes, including to further purposes realized by grantmaking programs and to advance purposes realized by scholarly and educational programs. The following examples demonstrate the variety of direct charitable activities identified among artist-endowed foundations.

Archives

Maintenance and Development

If consistent with their mission, foundations that have sufficient institutional capacity maintain archives as scholarly and educational resources. Artists' archives can include an artist's papers and library; unfinished and preparatory works; negatives, molds, models, and originals for editioned works; and studio materials, records, and furnishings. Archives are secured and catalogued, finding aids prepared, and holdings conserved; additional materials might be acquired to develop an archive. Among those maintaining artists' archival materials are the Mandelman-Ribak Foundation, the Barnett Newman Foundation, the Fred Sandback Archive, and the Harold Weston Foundation.

Study Centers

Study centers, inclusive of archives and study collections, are operated by foundations as facilities accessible by appointment to scholars, curators, educators, artists, and students for study purposes. Locations might be artists' former studios or new, purpose-built properties. Websites are used to optimize access to study center holdings by featuring finding aides and images of select items that have been documented digitally. In some cases, stipends are awarded to assist scholars researching the archives. The Dedalus Foundation, Alden B. and Vada B. Dow Creativity Foundation, Roy Lichtenstein Foundation, and the Inge Morath Foundation are among those operating study centers.

Art Collections

Conservation, Documentation, and Development

Artist-endowed foundations that own art collections house these securely and under appropriate conditions, and undertake technical preservation, physical maintenance, and documentation so that works can be made available as study resources for scholars, curators, educators, artists, and students, as well as for public exhibition. Additional works might be acquired to develop a collection or to enable conservation and study of the acquired works. Among many examples, focused or comprehensive collections of works by Charles Addams, Sam Francis, Jasper Cropsey, Nancy Graves, Willem de Kooning, Guy Rose, Frederick Sommer, and Ary Stillman are maintained by the respective foundations.

Curated Exhibitions

Artist-endowed foundations with qualified staff or curatorial consultants in some cases curate exhibitions, drawing from their own collections and other institutional holdings, and make these available to museums, universities, libraries, schools, botanical gardens, and civic institutions as either singular or multi-site touring exhibitions, presented in the US and internationally. Among numerous examples, exhibitions of the works of Josef and Anni Albers, Adolph Gottlieb, Gaston Lachaise, Inge Morath, and Niki de Saint-Phalle have been prepared and circulated by their foundations.

Loans to Museums

As do lending libraries, artist-endowed foundations, including many that curate and circulate exhibitions, lend artworks from their own collections for inclusion in museum exhibitions, both those focused specifically on the artist and those treating broader themes. Works by Richard Avedon, Charles E. Burchfield, Hans Burkhardt, Joseph Cornell, Jay DeFeo, Viola Frey, William Glackens, Robert Mapplethorpe, Joan Mitchell, and Saul Steinberg, among many others, have been loaned by their respective foundations for presentation in museum exhibitions in the US and, in some cases, internationally.

Online Access

To optimize access for study purposes, some foundations document their art holdings digitally. Digital image collections of works by Josef and Anni Albers, Roy Lichtenstein, and Emilio Sanchez have been donated by their foundations to ARTstor, the online digital image library for educators, curators, scholars, and students. Image collections of works by Jay DeFeo, Keith Haring, Raoul Hague, Ruben Kadish, and Italo Scanga, among others, can be accessed on their foundations' websites. A comprehensive image archive of works by Jacob Lawrence, drawn from the artist's catalogue raisonné, is featured on that foundation's website.

Works by Other Artists

Some foundations maintain collections of works by other artists, often assembled by their donors for study and inspiration, and make these associated collections available for research and exhibition. Examples include the Josef and Anni Albers Foundation's pre-Columbian art and textile collection, Hans G. and Thordis W. Burkhardt Foundation's collection of modernist works, Frelinghuysen Morris Foundation's modernist art and design collection assembled by artist Suzy Frelinghuysen and artist and critic George L. K. Morris, and Hilla von Rebay Foundation's Vasily Kandinsky collection. Lucid Art Foundation draws on its collection of surrealist and nonobjective works by numerous artists to present online exhibitions.

Art Conservation

Technical Support

Foundations can be sources of valuable technical information supporting museums' conservation of artists' works, drawing on studio materials and records along with staff expertise. The Judd Foundation has convened experts to establish guidelines and provides advice on the care and handling of Donald Judd's artworks, fabricated with highly specific surfaces. The Niki Charitable Art Foundation approves plans and provides technical guidance for restoration of Niki de Saint-Phalle's sculptures, many constructed with specialized materials. The Roy Lichtenstein Foundation facilitates exchange among specialists and furnishes studio material samples to conservation research centers.

Educational Programs

Art Classes

Foundations that conduct art classes support their missions to educate about art, as well as to create opportunities for artists. The Joan Mitchell Foundation conducts art classes for young people at art centers in New York City as one strategy to assist emerging artists. The Schweinfurth Memorial Art Center operates a community visual art center providing art education workshops along with exhibitions showcasing artists of New York's Finger Lakes region. The Paul and Florence Thomas Memorial Art School conducts a visual art education program on its campus in the Blue Ridge Mountains.

Conferences, Seminars, and Workshops

Along with exhibiting artists' bequeathed works and making awards to sculptors and painters, the Artists' Legacy Foundation conducts workshops to inform artists about estate planning and art documentation practices. The Lucid Art Foundation conducts workshops and seminars for practicing artists about the creative process and its ties to nature and the inner worlds as a component of its program supporting artists exploring art, consciousness, and nature. The Gloria F. Ross Center for Tapestry Studies presents seminars and conferences for artists and scholars to foster the creative practice and cultural study of tapestry arts.

Internships

Foundations often operate internship programs associated with direct charitable activities.¹ The Richard Avedon Foundation's internships offer photography students hands-on training in documenting and organizing its extensive archive. The Josef and Anni Albers Foundation and the Dedalus Foundation internships engage art history students in research supporting preparation of catalogues raisonnés. The Judd Foundation's internships involve students in researching its historic properties and documenting oral histories. The Joan Mitchell Foundation's art education interns assist instructors leading its community art classes.

Educational Resources

Curricula

Foundations offer educational resources to enhance their programs. The Richard Avedon Foundation provides lesson plans and hosts site visits by educators and their students studying contemporary photography. Along with grants to assist opportunities for underprivileged children, the Keith Haring Foundation maintains a website featuring a searchable database of lesson plans about the artist submitted by educators. Complementing its support for children's literacy and creativity, the website of Ezra Jack Keats Foundation offers lesson plans and classroom projects developed by its grantees.

Databases

Beyond their own artists' works, foundations create databases as educational and scholarly resources. To aid curators, educators, and the public, the Pollock-Krasner Foundation maintains an online registry of works by grantees in its program assisting individual visual artists internationally. The Gloria F. Ross Center for Tapestry Studies has developed a database of Southwestern textiles in museum collections throughout the US. The Beverly Willis Architecture Foundation hosts an online, open source database of women architects to complement its grants assisting scholarship about women in architecture.

Enriched Websites

Websites are focal points for foundations' scholarly and educational purposes. The Dedalus Foundation developed its website as a resource for specialists and the general public interested in works of Robert Motherwell and in modern art. It provides bibliographic information, images of artworks, details on related collections, the archival finding aid, and images of materials from the archive. Among others, the Josef and Anni Albers Foundation, Keith Haring Foundation, Jacob and Gwendolyn Lawrence Foundation, and the Roy Lichtenstein Foundation operate enriched websites featuring, respectively, an extensive archival finding aid, digitized pages from the artist's journals, a virtual resource center linking to allied educational sites, and a searchable image catalogue of the artist's works.

Intellectual Property

Foundations that own artists' intellectual property grant permission for use of these rights for scholarly or commercial purposes. To educate about and broaden public access to artists' creative principles, foundations license reproductions, re-editions, and re-releases of previously manufactured works, and re-issue texts, authorize adaptations, permit new publications and products, and license publication in new media. To assist in developing and broadening knowledge about artists' oeuvres, foundations administer rights to ensure appropriate attribution of works, maintain image integrity, and provide for factually correct texts. Foundations owning artists' intellectual property include those of Charles Addams, Edward Gorey, Keith Haring, Ezra Jack Keats, and Robert Mapplethorpe, among others.

Re-Editions and Multiples

Producing and disseminating artworks based on artists' designs or original editions supports foundations' missions to educate the public about artists, their creative theories, and their oeuvres. The Josef and Anni Albers Foundation arranges for limited re-editions of the artists' furniture and textile designs, as well as other products inspired by their creative principles. The Judd Foundation continues to produce and sell Donald Judd's wood and metal furniture designs, fabricated to the sculptor's precise specifications, as stamped and numbered multiples. The Moholy-Nagy Foundation undertakes digital remastering of the artist's experimental films, produced and made available as educational resources in DVD format.

House Museums

Artist-Built Structures

Preservation of a facility built by the artist is a focus for some foundations. The DeGrazia Art and Cultural Foundation maintains a complex of adobe structures, listed on the National Register of Historic Places, built by southwestern artist Ettore DeGrazia. The Charles and Ray Eames House Preservation Foundation conserves Eames House, listed on the National Register of Historic Places, offering the public insight into the designs and lives of the property's creators, Charles and Ray Eames. Frelinghuysen Morris Foundation maintains the Bauhaus-inspired Frelinghuysen Morris House and Studio, designated a National Trust Historic Artist's Home and Studio, built in part by artist and critic George L. K. Morris and featuring murals by Morris and his spouse, artist Suzy Frelinghuysen.

Single Artist Collections

Artists' homes in some cases are operated by foundations as public museums dedicated to a single artist's works. The Albin Polasek Foundation operates the artist's home as the Albin Polasek Museum and Sculpture Gardens, exhibiting works by the artist known for his early twentieth-century representational sculpture. The Fred Harman Art Museum uses the artist's home and studio as a setting to present exhibitions about the life and works of the cowboy artist and comic book illustrator. The Newington-Cropsey Foundation, housed in a campus built around the artist's home and studio, showcases the works of Jasper F. Cropsey and his role in the Hudson River School of painting.

Museums

New Institutions and New Public Collections

As special projects, foundations develop new museums or acquire works to enhance public collections. The Athena Foundation, established by Mark Di Suvero, conducted activities to develop Socrates Sculpture Park, a separate public charity exhibiting large-scale public works. The Eric and Barbara Carle Foundation undertook planning and development of a new museum of picture book art, established as a separate public charity. The Girard Foundation, created by Alexander Girard, assembled and donated an extensive collection of world folk art to establish a museum's new collecting wing. The Judith Rothschild Foundation acquired a substantial collection of contemporary drawings and contributed it to expand a museum's holdings of works on paper.

Nature Preserves

As an aspect of operating a residency program, study center, or house museum, some foundations own or play a role in stewarding a nature preserve, sanctuary, or rural acreage bequeathed by the artist as a setting for creative retreats. Activities include property management consistent with the artist's vision and with environmental best practices, or collaborations with local nature conservancies to promote sustainable public use. Among these are the Tee and Charles Addams Foundation, Frelinghuysen Morris Foundation, Morris Graves Foundation, and the Constance Saltsonstall Foundation for the Arts.

Public Programs

To support their missions, foundations present public programs and events intended for general audiences as well as specialists. The Herb Block Foundation presents a lecture addressing national issues in conjunction with its annual award for achievement by an editorial cartoonist. The Graham Foundation for Advanced Studies in the Fine Arts presents exhibitions and lectures by leading figures in architecture, supporting its grant program to advance new ideas and discussion about architecture and its role in the arts, culture, and society. The Leeway Foundation presents exhibitions and artists' talks as a dimension of its grants to assist women and transgender artists who create art advancing social change.

Publications

Artists' Works

In addition to catalogues raisonnés, noted below, foundations publish, or arrange for specialty press publication, essays and monographs about their artists' works, often in association with exhibitions or to present research on an aspect of the artist's oeuvre or artistic influence. In this vein, publications by the respective foundations have taken as their subjects Roy Lichtenstein's studio practice and processes, Robert Mapplethorpe's study Polaroids, Inge Morath's unpublished photo-essays, Georgia O'Keeffe's collection of artists' books, and Frederick Sommer's lesser known collages and works on paper, among others examples.

Artists' Texts and Books

Foundations publish, re-issue, and arrange for publication of their artists' collected writings as theorists, critics, educators, or even poets. Texts by Josef Albers, Hans Hofmann, Donald Judd, Robert Motherwell, and Barnett Newman have been released by or in association with their foundations. Foundations that own rights to artists' general market books continue to license publication of these properties as a means to educate about and disseminate artists' works (for example, those by Charles Addams, Keith Haring, Ezra Jack Keats, and Esphyr Slobodkina).

Biographies

Many artist-endowed foundations commission or facilitate biographies, films, multimedia projects, and monographs educating the public about their artist's lives, works, and theories. Josef and Anni Albers, Frances Blakemore, Herb Block, Alden Dow, Sam Francis, Suzy Frelinghuysen, Keith Haring, Hans Hofmann, Jerome Hill, Gaston Lachaise, George L. K. Morris, and Ary Stillman, among many others, are the subjects of biographical treatments in various formats commissioned or organized by their respective foundations.

Programmatic Initiative

Some foundations undertake publishing as a programmatic endeavor. The Anyone Can Fly Foundation, created by painter, author, and educator Faith Ringgold, publishes an online journal of essays about African American master artists by scholars receiving its research

grants. The William and Noma Copley Foundation (subsequently renamed the Cassandra Foundation) commissioned and published a series of artists' monographs about and by avant-garde artists, issued in the 1950s and 1960s. The Andy Warhol Foundation for the Visual Arts commissioned and published a series of monographs by artists and scholars on freedom of artistic expression.

Scholarly Research

Catalogues Raisonnés and Authentication

As scholarly and educational resources, some artist-endowed foundations coordinate or implement research projects to identify and document the ownership and exhibition history of artists' oeuvres, in their entirety or of a particular medium. Research findings might be organized in a database and maintained as a registry or published as a catalogue, in hard copy or in digital format accessible online. The authenticity of individual works is confirmed as an aspect of this research. Foundations have published catalogues raisonnés and catalogue supplements for Anni Albers, Josef Albers, Barnett Newman, Georgia O'Keeffe, Jackson Pollock, and Andy Warhol, among others.

Oral History Programs

Oral histories are undertaken as key components of foundations' research on artists' works and lives. As a dimension of its study center function, the Mandelman-Ribak Foundation conducts an oral history program documenting the Taos, New Mexico, artists' community of which Beatrice Mandelman and Louis Ribak were members. Interviews are featured on its website. Among other foundations conducting oral history documentation as a component of scholarly research on artists' oeuvres and times are the Judd Foundation, the Roy Lichtenstein Foundation, and the Saul Steinberg Foundation.

Support to Artists

Exhibitions and Competitions

Foundations conduct exhibitions and competitions as an aspect of support for artists. The Joan Mitchell Foundation annually exhibits the works of its MFA grant recipients—promising graduate students embarking on professional practice who are nominated by faculty and selected by a jury of art professionals. The Leslie Powell Foundation operates a community gallery that exhibits works by artists of southwest Oklahoma and conducts a national biennial with juried awards. The Rotch Travelling Scholarship, created by architect Arthur Rotch, conducts an annual two-stage design competition for young architects, who prepare designs addressing a specific architectural situation, with a juried travel award.

Residencies and Work-Study Centers

Creative residencies providing access to studios and affording protected time to develop and produce artworks are a distinctive form of support for individual artists. The Camargo Foundation, Heliker-La Hotan Foundation, Jentel Foundation, Morris Graves Foundation, and the Constance Saltonstall Art Foundation for the Arts, among others, operate visual

artists' residency programs as a primary function, in some cases combined with residencies for creative writers and humanities scholars. Other foundations host artists' residencies as one among several related functions, including the Josef and Anni Albers Foundation, Lucid Art Foundation, and the Frederick and Frances Sommer Foundation.

Technical Assistance

In addition to grant funds, some foundations provide technical support and other forms of assistance to grantees and charitable organizations or individual artists and scholars generally. The Leeway Foundation provides workshops on tax planning for the individual artists who have received its grants and awards. The Aaron Siskind Foundation facilitates placement of works by its photographer grantees in a museum archive where they are featured as resources for study and exhibition. The Xeric Foundation provides technical advice in the self-publishing process to individual comic book artists who are its grantees.

Direct Charitable Activities as a Primary Focus

While some artist-endowed foundations conduct direct charitable activities among a range of concerns, a number do so as a primary focus, these being categorized in the Study's taxonomy as *direct charitable activity foundations*. Among these are *study center and exhibition foundations*, *house museum foundations*, and *program foundations*. In addition, *comprehensive foundations*—those that combine multiple functions—typically undertake a direct charitable activity as one among several key foci. The following examples demonstrate the variety of foundations conducting direct charitable activities as a primary focus.²

Study Center and Exhibition Foundations

The **Richard Avedon Foundation** (Ruling Year 2004), New York, was established according to the photographer's estate plan to publish and exhibit his works and make them available as educational resources.³ It administers the artist's copyrights and operates a study center, archive, and exhibition collection from which it lends and facilitates exhibitions. Among these are *Avedon Fashion 1944–2000*, organized by International Center of Photography, New York City; *Richard Avedon Photographs: 1946–2004*, organized by Denmark's Louisiana Museum of Modern Art to tour internationally (including to Jeu de Paume, Paris, France; foam Fotografiemuseum, Amsterdam, the Netherlands; and San Francisco Museum of Modern Art, California); and *Richard Avedon: Portraits of Power*, organized by the Corcoran Gallery of Art, Washington, DC. The Foundation continues the artist's practice of publishing thematic monographs, including *Performance*, featuring portraits of prominent figures in the performing arts. Its website is designed as a resource for general audiences interested in the artist and his works as they reflect the events of the times. Curricula are provided to classroom educators, educational groups are hosted for site visits at the Foundation's offices, and an extensive internship program engages photography students in work with the archive. The

Foundation's charitable purpose disbursements in 2005, its inaugural year, totaled \$308,575.

The **Niki Charitable Art Foundation** (Ruling Year 2002), California, was created by the terms of sculptor Niki de Saint Phalle's will and operates a study center, archive, and exhibition collection, with extensive holdings of the artist's sculptures, works on paper, and graphic works.⁴ In the final years of her life, the artist developed plans to provide for the conservation of her substantial oeuvre and ensure its accessibility for public benefit. She contributed collections of her work to several museums internationally, in some cases building on existing holdings, and planned the Foundation as a lending and educational resource to collaborate with these and other institutions in traveling exhibitions and public programs that would bring her works to wide audiences.

Niki in the Garden, a 25-piece collection of large-scale sculptures drawn from the Foundation's holdings, has toured botanical gardens and conservatories in the US, including sites in Atlanta, Georgia; Chicago, Illinois; and St. Louis, Missouri. Internationally, Tate Liverpool, UK, drew on the Foundation's collection to organize a retrospective exhibition, as did Fundação Eugénio de Almeida, Évora, Portugal, for a survey exhibition. The Foundation serves as a resource for curators and scholars internationally, authenticates the artist's works, approves restorations, and licenses copyrights. It maintains a global database of the artist's public art installations and collections, accessible on the Foundation's website, and facilitates stewardship of the artist's permanently installed sculptures at numerous sites, including in the US and France, as well as in Italy where a sister foundation operates the artist's sculpture park, Il Giardino dei Tarocchi. In 2005, its charitable purpose disbursements were \$127,500, including \$25,000 in contributions.

House Museum Foundations

The **Alden B. and Vada B. Dow Creativity Foundation** (Ruling Year 1989), Michigan, created according to the estate plan of the architect and his spouse, owns and operates as a museum the modernist structure the artist designed as his personal residence and professional studio, now listed on the National Register of Historic Places.⁵ The studio holds the Alden B. Dow Archives, comprising papers, records, and architectural drawings from his 40-year practice, available to scholars and researchers, as well as members of the public, including those owning the more than 200 houses the architect designed in the local community and across the Midwest. Humanities-based educational programs introduce students to concepts of primary research in the archive and project work in the drafting rooms, and promote discussion of how the buildings people live and work in affect their creativity, productivity, and happiness. In 2005, the Foundation's charitable purpose disbursements totaled \$682,682.

The **Slobodkina Foundation** (Ruling Year 2002), New York, formed under the will of abstract artist and children's book illustrator and author Esphyr Slobodkina, owns and operates the artist's former home and studio as a public museum.⁶ The Foundation houses an archive of materials about the artist's works in multiple disciplines, documenting her involvement with the organization American Abstract Artists and relating to her children's books created individually and in collaboration with authors such as Margaret Wise Brown. A permanent collection of her works is exhibited in the museum and has been loaned for exhibitions nationally, including to Hillwood Art Museum, Long Island University, Brookville, New York; Samuel P. Harn Museum of Art, University of Florida, Gainesville; the Heckscher Museum of Art, Huntington, New York, Naples Museum of Art, Florida; and Sheldon Museum of Art, University of Nebraska Lincoln. In 2005, the Foundation's charitable purpose disbursements were \$231,840, including \$12,000 in contributions.

Program Foundations

The **Leslie Powell Foundation** and **Leslie Powell Trust** (Ruling Year 1983) were formed under the will of the painter to create opportunities for artists in his hometown of Lawton, Oklahoma.⁷ Having pursued a successful career as a studio artist in New York City, the painter bequeathed his estate to create a foundation that operates a community gallery and art exhibition program featuring works of the region's artists. The exhibition program includes one-person exhibitions, group shows featuring the area's artists and designers, and a national biennial, with selection juried by a prominent art professional and awards to artists totaling \$5,000. The Foundation also operates a modest grant fund, providing awards to the area's arts and educational organizations and assistance to local university art students. An associated endowment, organized separately, sustains the Foundation's activities. Charitable purpose disbursements in 2005 totaled \$114,000.

The **Gloria F. Ross Center for Tapestry Studies** (Ruling Year 1998), Arizona, was established by the artist and tapestry editeur prior to her death to carry forward her interest in developing recognition of tapestry as a major art form.⁸ The Center fosters the study and creative practice of tapestry-making through scholarship, exhibitions, publications, public programs (such as conferences, workshops, and lectures), and development of educational resources. Scholarly resources include the artist's archive documenting modern tapestry practice and a database of southwestern ethnographic textiles held in museum collections across the US. Public programs presented in conjunction with national exhibitions include an annual lecture by prominent scholars, curators, artists, and collectors, and an annual symposium on issues in practice and scholarship. Charitable purpose disbursements in 2005 totaled \$130,456.

Comprehensive Foundations

The **Adolph and Esther Gottlieb Foundation** (Ruling Year 1976), New York, established under the artist's estate plan, houses his archive in offices at the artist's former studio and operates an exhibition collection including paintings, sculptures, and works on paper. The Foundation makes grants to assist mature visual artists with financial need, reflecting the tradition of generous assistance to colleagues for which the artist and his spouse were recognized during their lifetimes.⁹

Since its inception, the Foundation has sustained an active exhibition program engaging venues in the US and internationally. Among recent activities, *Adolph Gottlieb: Sculpture* drew on the Foundation's collection for presentations at Fundació Pilar i Joan Miró a Mallorca and Museo de Arte Contemporáneo Esteban Vicente, Segovia, both in Spain; Musée d'Art Moderne et d'Art Contemporain, Nice, France; and Pfalzgalerie Kaiserslautern, Denmark. *Adolph Gottlieb: Early Prints* was presented at Allen Memorial Art Museum, Oberlin College, Ohio; Milwaukee Art Museum, Wisconsin; Art Museum at the University of Memphis, Tennessee; and Colby College Museum of Art, Waterville, Maine.

The Beginning of Seeing: Tribal Art and the Pictographs of Adolph Gottlieb, organized in collaboration with the New Britain Museum of American Art, Connecticut, explored the artist's personal collection of African tribal art and its influences on the development of his abstract imagery, with subsequent exhibitions at the Krannert Art Museum, University of Illinois at Urbana-Champaign and the Iris and B. Gerald Cantor Center for Visual Arts, Stanford University, California. A variety of publications have been issued in conjunction with these exhibitions and preparation of a catalogue raisonné is underway. In 2005, the Foundation's charitable purpose disbursements were \$829,294, including \$461,505 in grants to individual artists.

The **Josef and Anni Albers Foundation** (Ruling Year 1972), Connecticut, created during the lifetimes of the two artists and educators, operates a study center housing the extensive archives of both artists, maintains an exhibition collection from which it lends and organizes touring exhibitions internationally, and conducts an ongoing publication program.¹⁰ It makes discretionary grants to purposes inspired by the concerns of the two artists and hosts visiting artists at two residential studios. The Foundation's collections include works by the artists along with their personal collection of pre-Columbian art and selections of work by others, such as Josef Albers's students at Yale University.

Over three decades, the Foundation has lent to and originated many exhibitions. Among these, the foundation-originated *Anni and Josef Albers: Latin American Journeys*, exploring the influence on the artists' works played by their interest in Latin American art and culture, has been presented by museums in Brazil, Germany, Mexico, Peru, and Spain.

Tate Modern, London, UK, drew on loans from the Foundation for *Albers and Moholy-Nagy: From the Bauhaus to the New World*, exploring these artists' roles translating European modernism to the US, presented also at Whitney Museum of American Art, New York City.

The Foundation's archive holds original documents, printed materials, photographs, and films documenting the artists' activities as visual artists, designers, educators, authors, and collectors. Its website offers information pertinent to scholars and the general public interested in the artists, their works, and their influences in the arts, design, and education broadly. Website features include a detailed finding aid to archival materials, as well as information about related collections in repositories internationally.

Numerous texts on the two artists' oeuvres have been authored or prepared collaboratively with other scholars by the Foundation's executive director and chief curator. Among others, these include a publication exploring Josef Albers' pedagogic practice as it evolved at the Bauhaus, Black Mountain College, and Yale University; the catalogues raisonnés of the prints of Josef Albers and Anni Albers; the catalogue for an exhibition of the two artists' designs for the home in conjunction with an exhibition at the Cooper-Hewitt, National Design Museum, Smithsonian Institution, New York City; and the catalogue for a centennial retrospective of Anni Albers's textiles and graphic designs, presented by the Peggy Guggenheim Collection, Venice, Italy.

The Foundation educates about the artists' creative principles using a variety of means. It facilitated a documentary biography, *Josef and Anni Albers: Art Is Everywhere*, and has licensed limited re-editions of Anni Albers's textile designs and Josef Albers's furniture designs, as well as products illustrative of their design theories. It licenses the artists' copyrights in works of art and texts, and licenses images of their works. A digital image archive documents the core collection. The Foundation was among the first artist-endowed foundation to donate an image collection to ARTstor, committing more than 2,000 images to the digital library of art and culture images available for pedagogic and scholarly use to educators, curators, scholars, and students. In 2005, the Foundation's charitable purpose disbursements totaled \$1,623,157, including grants of \$107,150.

¹ See Kavia Barnes, "Artist-Endowed Foundations and the Academic Community: Potential Mutual Resources," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

² Summary financial data, cited broadly in order to indicate the general scale of activities, are drawn from foundations' annual information returns (Forms 990-PF), available online at <http://www.guidestart.org/>.

³ The Richard Avedon Foundation, <http://www.richardavedon.com/>

⁴ Niki Charitable Art Foundation, <http://www.nikidesaintphalle.org/>

⁵ Alden B. and Vada B. Dow Creativity Foundation, <http://www.abdow.org/>

⁶ Slobodkina Foundation, <http://www.slobodkina.com/>

⁷ Leslie Powell Foundation, <http://www.lpgallery.org/>

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- ⁸ Gloria F. Ross Center for Tapestry Studies, <http://www.tapestrycenter.org/>
⁹ The Adolph and Esther Gottlieb Foundation, <http://www.gottliebfoundation.org/>
¹⁰ The Josef and Anni Albers Foundation, <http://www.albersfoundation.org/>

4.3 ACTIVITIES OF ARTISTS' LIFETIME FOUNDATIONS

Many artist-endowed foundations are established after the artist's death under the provisions of the artist's estate plan or by action of a surviving spouse or other heirs or beneficiaries. There is also a clear pattern of artists creating foundations during their lifetimes as a means to engage in charitable activities, either pursuing a personal philanthropic agenda through grantmaking or undertaking a charitable project of particular interest. Although the percentage of foundations created after artists' deaths has risen since 1995, more than a third of the foundations with data available for analysis were created during the lifetimes of the associated artists. For the Study's purposes, foundations established during artists' lifetimes, and with their founders living, are referred to as *artists' lifetime foundations*.

In most cases, the activities of artist-endowed foundations during their founders' lifetimes are distinctly different from the same foundations' activities after the artists' deaths. For example, the assets of artists' lifetime foundations typically do not include artists' own intellectual properties or artists' own artworks. These types of art assets usually are conveyed to the foundation by bequest and, once received, influence a foundation's charitable activities in a variety of ways (for example, if they are intended as charitable-use resources for direct charitable activities). As another example, artists' lifetime foundations that were vehicles for their founders' personal philanthropy are likely to formalize grantmaking after the artist's death. In light of these differences, it is useful to look at the activities of artists' lifetime foundations as a specific category.

This chapter reviews a representative sample of charitable activities undertaken by artists' lifetime foundations. Examples include activities of artists' lifetime foundations in prior decades, both foundations that continue to exist today and those that were terminated subsequently, along with activities of artists' lifetime foundations currently.¹ An important related topic, governance and conflict of interest considerations for artists with lifetime foundations, is discussed in **Section 7. Forming, Sustaining, and Terminating Foundations**. That discussion also notes artists' considerations in choosing lifetime or posthumous establishment of a foundation.

Foundation Resources

Foundations created during an artist's lifetime typically receive annual or periodic financial contributions from their founders and often make grants or expend funds for programs or special projects equal to the contributions received. Artists' lifetime foundations operating on this type of *pass-through* basis usually are modest in scale. Roughly one-third of

foundations holding less than \$1 million in assets are associated with living artists. This type of foundation's activities can be nominal, if the main intent is simply to have a proven foundation established and at hand for the purposes of the artist's estate plan, or activities can be comparable in scale to an artist's personal charitable giving, if the foundation's role is as a vehicle for the artist's personal philanthropy.

In addition, some foundations created during an artist's lifetime receive contributions from their artist-founders sufficient to develop an endowment and generate earnings to support charitable activities. A few also hold substantial charitable-use assets related to a program or special project, such as a residency facility, nature preserve, or collection of artworks by other artists. Reflecting this, living artist-donors were associated with about 15 percent of foundations holding at least \$1 million in assets in 2005.

Activities of Artists' Lifetime Foundations: Prior Decades

Although some artists' lifetime foundations have been active only nominally, in many cases artist-founders have been very involved with their foundations, either making grants to areas in which the artists held personal charitable interests or developing programs and special projects to address a compelling issue or opportunity in which the artists were deeply engaged. A few examples follow.

Personal Philanthropy

The **Ezra Jack Keats Foundation** (Ruling Year 1970),² New York, created during the lifetime of the children's book illustrator (1916–1983), served for almost 15 years as the vehicle for the artist's charitable interests focused primarily in his Brooklyn community.

The **Will and Ann Eisner Family Foundation** (Ruling Year 1992),³ Florida, established by the comic book artist (1917–2005) and his spouse more than a decade prior to his death, made grants during his lifetime to Jewish charities, community betterment projects in the Florida area where he resided, and cartoon museums and service organizations nationally.

The **Walter Lantz Foundation** (Ruling Year 1985),⁴ California, established and led by the animation artist (1899–1994) for a decade prior to his death, made grants during his lifetime to local community betterment projects, arts education, and the performing arts, including opera, primarily in the greater Los Angeles area.

The **Robert Rauschenberg Foundation** (Ruling Year 1992),⁵ Florida, established and led by the artist (1925–2008) for almost two decades prior to his death, conducted activities during his lifetime that included a national workshop program in art-based strategies for teachers of learning-disabled children and assistance toward development of the art department of a Florida college located in a town near the artist's home.

Support to Individual Artists

The two earliest examples of artists' lifetime foundations were concerned with support to young artists.

In 1883, with the cooperation of his siblings, architect Arthur Rotch (1850–1894) established the **Rotch Travelling Scholarship**, Massachusetts, in memory of his father, landscape artist Benjamin Smith Rotch.⁶ For a decade until his early death, the architect led the foundation and oversaw its program to advance architectural education through grants to young architects for foreign study and travel.

In 1918, 15 years prior to his death, designer **Louis Comfort Tiffany** established his eponymous foundation, New York, culminating his long-standing interest in assisting younger artists. He appointed a board of prominent trustees and provided a substantial stock portfolio, his study collections, his own collected works, and his Long Island estate to be operated as a house museum and site of a residency program for young artists embarking on professional careers.⁷

Support to individual artists continues as an interest of artists' lifetime foundations in recent decades.

The **E D Foundation** (Ruling Year 1969), New York, formed by surrealist painter Enrico Donati (1909–2008), who led its activities for almost four decades until his death, made grants during that time to individual artists and to animal welfare organizations.⁸

The **Cassandra Foundation**, known formerly as the **William and Noma Copley Foundation** (Ruling Year 1954), Illinois, established by the painter and collector (1919–1996) and his spouse, was guided by a board of prominent artists and composers who advised its program of grants to individual artists and musicians in the US and France. The artist terminated his involvement in the Foundation two decades after its inception.⁹

Ceramic sculptor and social activist Irene Wheeler (1917–2003) established the **Herbert and Irene Wheeler Foundation** (Ruling Year 1993), New York, and for a decade prior to her death led its program of emergency grants assisting New York City artists of color.¹⁰

Support to Contemporary Art and Artists

Painter Sally Michel Avery (1905–2003) created the **Milton and Sally Avery Arts Foundation** (Ruling Year 1983), New York, and led it for two decades until her death, making grants to arts and educational organizations in support of programs advancing artists' development and education.¹¹

The **Nathaniel Saltonstall Arts Fund** (Ruling Year 1961), New York, established by the modernist architect (1903–1968), made grants under his leadership to museums and arts organizations in support of contemporary art and artists' works, reflecting his interest as a founder of the Boston Museum of Modern Art (now known as the Institute of Contemporary Art), Massachusetts.¹²

The **Lillian H. Florsheim Foundation for Fine Arts** (Ruling Year 1966), Illinois, was formed by the sculptor (1896–1988), who led its activities for more than two decades until her death, assembling a collection of nonobjective art and making grants assisting art exhibitions and publications.¹³

Special Projects: Institutionalizing New or Less-Recognized Art Forms

In his final decade, artist and philanthropist Jerome Hill (1905–1972) created the Avon Foundation (Ruling Year 1964), later re-titled **Jerome Foundation**, Minnesota, and led its grantmaking focused on his personal philanthropic interests. These included substantial support to found and develop Anthology Film Archives, New York City, as a new public charity with a mission to preserve and promote avant-garde film.¹⁴

Designer Alexander Girard (1907–1993) established the **Girard Foundation** (Ruling Year 1962), New Mexico, and led it for three decades until his death. The Foundation served as a vehicle for the artist and his spouse to assemble and exhibit a comprehensive collection of world folk art, subsequently contributed to the Museum of International Folk Art, Santa Fe, New Mexico, and housed in a wing designed by the artist.¹⁵ The Foundation terminated five years after his death.

Several years prior to his death, surrealist painter and author Gordon Onslow Ford (1912–2003) collaborated in founding the **Lucid Art Foundation** (Ruling Year 1999), California, to carry forward his long-standing interest in a dimension of art that manifests the link between creativity and the inner worlds. The artist, who was involved in developing its publications and programs until his death, made the Foundation his primary beneficiary.

Special Projects: New Museums

The **Chen Chi Foundation** (Ruling Year 1987), New Jersey, was created by the Chinese-born painter and poet (1912–2005) more than 15 years prior to his death and made grants to the artist's personal philanthropic interests, including scholarship support for art students in his hometown of Wuxi, China. In the late 1990s, the Foundation provided support to Jiao Tong University, Shanghai, China, assisting development of a cultural center and gallery dedicated to the artist's works. Chen Chi Art Museum opened there in 2002, exhibiting an inaugural collection contributed by the artist personally.¹⁶ The Foundation ceased activity prior to the artist's death in China in 2005.

Photojournalist Arthur Griffin (1903–2001) formed the **Arthur Griffin Center for Photographic Art** (Ruling Year 1991), Massachusetts, a decade prior to his death and led its development as a new center promoting appreciation and understanding of photography and its "visual, emotional, and social impact."¹⁷ In 2002, a year after the artist's death, the foundation distributed its assets to a successor public charity, the Griffin Museum of Photography, Winchester, Massachusetts.

Five years before his death, the **Norman Rockwell Art Collection Trust** (Ruling Year 1973), New York, was established by the illustration artist (1894-1978) to hold the collection of original artworks he continued to own after selling rights to the images for mass publication. He subsequently committed his studio and archive to the Trust as well. The Trust enabled the artist to place his works on permanent loan with a nascent public charity formed to exhibit and educate about his oeuvre, the entity that was to become Norman Rockwell Museum, Stockbridge, Massachusetts.¹⁸

Current Activities of Artists' Lifetime Foundations

Personal Philanthropy

As in prior decades, many lifetime foundations active currently make grants responding to the charitable interests and concerns of the founding artists, serving as vehicles for the artists' personal philanthropy. This type of grantmaking often reflects artists' extensive involvement in the arts broadly, and with artists' education, art museums, and programs supporting individual artists. Grants also underscore artists' commitment to their local communities, defined geographically in most instances, but in some cases by faith or by culture. In addition, grants stem from artists' involvement and interest in issues affecting society, including environmental conservation, animal welfare, humanitarian relief, social justice, and public health, including HIV/AIDS.

A representative selection of artists' lifetime foundations established in 2005 or earlier and making grants addressing their founders' personal charitable concerns includes the Helen Frankenthaler Foundation (Ruling Year 1985), New York; the Greenwich Collection (Robert Ryman) (Ruling Year 1987), New York; Wolf Kahn and Emily Mason Foundation (Ruling Year 2000), Vermont; Anstiss and Ronald Krueck Foundation (Ruling Year 1993), Illinois; Low Road Foundation (Jasper Johns) (Ruling Year 2004), Connecticut; Richard Meier Foundation (Ruling Year 1998), New York; Maurice Sendak Foundation (Ruling Year 1995), Connecticut; Joel Shapiro Foundation (Ruling Year 1998), New York; Spirit Foundations (Yoko Ono) (Ruling Year 1979), New York; Bob and Kay Timberlake Foundation (Ruling Year 1995), North Carolina; and the (Jamie) Wyeth Foundation (Ruling Year 2002), Pennsylvania.¹⁹

Thematic Focus

Among artists' lifetime foundations active currently are those that focus grantmaking thematically, identifying a broad area of interest or concern and supporting a variety of worthy organizations whose various activities address that particular purpose. Below are examples of foundations working in this way.

The **Beverly Willis Architecture Foundation** (Ruling Year 2002), New York, created and led by the architect, promotes study and visibility of women's achievements in the architecture professions by making grants for research, publications, films, and conferences to scholars, universities, and museums.²⁰

The **Andrew and Betsy Wyeth Foundation for American Art** (Ruling Year 2003), Delaware, established by the artist (1917–2009) and his spouse, advances appreciation and recognition of excellence in American painting by making grants to museums and scholarly associations for research, publications, exhibitions, symposia, art conservation, and graduate fellowships.²¹ A predecessor foundation, Wyeth Endowment for American Art (Ruling Year 1968), addressed a similar theme.

Rather than making grants at a similar scale each year, artists' lifetime foundations working thematically in some cases make grants periodically or by a concentrated initiative.

The **LeRoy Neiman Foundation** (Ruling Year 1987), New York, established and led by the artist, makes periodic, large-scale grants with an emphasis on access for talented students with financial need to art education programs of universities, independent art colleges, and urban community organizations.²²

The **Andrea Frank Foundation** (Ruling Year 1996), New York, established by photographer Robert Frank and named as a memorial for his daughter, assists artists. The Foundation, which does not include its founder among its board members, initially made grants to individual artists and then expended a majority of its assets over several years making grants to endow programs supporting artists at contemporary art organizations, museums, and art education institutions.²³

Strategic Focus

Artists' lifetime foundations active currently also focus on a specific grantmaking strategy or type of grant.

Created by painter, author, and educator Faith Ringgold, the **Anyone Can Fly Foundation** (Ruling Year 2002), New Jersey, pursues a mission to increase recognition about artists and traditions of the African diaspora.²⁴ The Foundation makes research grants to individual scholars to study under-recognized master artists, as well as project grants to K-12 educators to develop classroom curricula based on the funded research, and publishes its grantees' works on its website.

The **Harpo Foundation** (Ruling Year 2006), Florida, established by the sculptor and educator Edward M. Levine, a former chair of the National Endowment for the Arts Visual Arts Policy Panel, makes commissioning grants to contemporary art organizations that propose implementing new works by artists who are under-recognized by the field and working across media.²⁵

The **Alex Katz Foundation** (Ruling Year 2005), New York, established and led by the artist, supports living artists by providing museums with the means to purchase their work and also makes grants to museums of notable works by deceased artists.²⁶

The **Leeway Foundation** (Ruling Year 1994), Pennsylvania, created by painter Linda Lee Alter, who later retired as the Foundation's president, makes project grants to individual women and transgender artists who are engaged in art and social change work in Philadelphia-area communities and have financial need.²⁷

Making Grants Locally and Nationally

Reflecting artists' ties to their local communities, some artists' lifetime foundations conduct grantmaking in two areas, combining a strategic focus nationally with thematic grantmaking in the region where the artists live.

The **Ellsworth Kelly Foundation** (Ruling Year 1991), New York, makes grants to art museums nationally to bolster their art conservation programs and also assists community betterment projects in New York's Hudson Valley/Taconic region where the artist resides, including art education, environmental and wildlife conservation, and historic preservation initiatives.²⁸

The **Xeric Foundation** (Ruling Year 1992), Massachusetts, created and directed by animation artist Peter Laird, makes grants to individual self-publishing comic book artists in the US and Canada to assist their publishing projects and also supports organizations addressing community needs in western Massachusetts, the region where the artist grew up and continues to live.²⁹

Program Foundations

Apart from making grants exclusively, a few artists' lifetime foundations conduct direct charitable activities or develop new projects and organizations. These foundations may or may not make grants, but if they do so, it is as one component of a larger initiative. In many instances, these foundations hold charitable-use assets of some scale (including such things as facilities, other types of properties, or artworks), all utilized in implementing the charitable activities. Below are examples of such foundations.

The **Athena Foundation** (Ruling Year 1983), New York, created by sculptor Mark Di Suvero to assist artists' projects, early on conducted activities to develop Socrates Sculpture Park, a separate public charity that reclaimed a landfill in Long Island City,

New York, for large-scale public sculpture installations. The Park opened in 1988. The Foundation now makes grants to individual artists and to organizations assisting artists' large-scale sculpture projects, some of these related to the Park, as well as to La Vie des Formes, a French charity administering an artist-residency program established by the artist at his studio in France.³⁰

The **Jentel Foundation** (Ruling Year 2000), Wyoming, established by painter Neltje, operates a residency program for artists and writers based at a former Wyoming ranch, hosting more than 60 residencies annually and providing stipends to defray artists' costs for the month-long stay.³¹

Up East (Ruling Year 1997), Pennsylvania, a foundation whose trustees have included painter Andrew Wyeth (1917–2009) and his spouse Betsy James Wyeth, owns and administers a small island off the coast of Maine as the site of funded research projects to advance marine-based livelihoods for coastal communities.³²

¹ Summary descriptions of charitable activities are drawn from foundations' annual information returns (Forms 990-PF), available on line at <http://www.guidestar.org/>.

² Ezra Jack Keats Foundation, <http://www.ezra-jack-keats.org/>

³ See Will and Ann Eisner Family Foundation, <http://www.guidestar.org/>.

⁴ See Walter Lantz Foundation, <http://www.guidestar.org/>.

⁵ See Robert Rauschenberg Foundation, <http://www.guidestar.org/>.

⁶ Rotch Travelling Scholarship, <http://www.rotchscholarship.org/>

⁷ Louis Comfort Tiffany Foundation, <http://www.louiscomforttiffanyfoundation.org/about.html>

⁸ See E D Foundation, <http://www.guidestar.org/>.

⁹ William and Noma Copley Foundation Records, 1954-1980, Getty Research Institute Digital Collections, <http://archives.getty.edu>

¹⁰ See Herbert and Irene Wheeler Foundation, <http://www.guidestar.org/>.

¹¹ See Milton and Sally Avery Arts Foundation, <http://www.guidestar.org/>.

¹² Nathaniel Saltonstall Arts Fund Records, 1968-1975, Archives of American Art, Smithsonian, Washington, DC, <http://www.aaa.si.edu/collections/collection/nathsalt.htm>

¹³ See Lillian H. Florsheim Foundation, <http://www.guidestar.org/>.

¹⁴ Jerome Foundation, <http://www.jeromefdn.org/>

¹⁵ Museum of International Folk Art, About Us: Girard Wing, <http://www.internationalfolkart.org/about/girard.html>

¹⁶ "A Master Painter's Homecoming Exhibition," China Daily, August 19, 2005, http://www.china.org.cn/culture/2005-08/19/content_1139107.htm

¹⁷ The Griffin Museum of Photography, <http://www.griffinmuseum.org/>

¹⁸ Norman Rockwell Museum, <http://www.nrm.org/collections-2/the-collection/>

¹⁹ See these foundations at <http://www.guidestar.org/>.

²⁰ Beverly Willis Architecture Foundation, <http://www.bwaf.org/>

²¹ Andrew and Betsy Wyeth Foundation for American Art, <http://www.senormartin.net/mission.html>

²² See LeRoy Neiman Foundation, <http://www.guidestar.org/>.

²³ See Andrea Frank Foundation, <http://www.guidestar.org/>.

²⁴ The Anyone Can Fly Foundation, <http://www.anyonecanflyfoundation.org/>

²⁵ Harpo Foundation, <http://www.harpofoundation.org/>

²⁶ See Alex Katz Foundation, <http://www.guidestar.org/>.

²⁷ Leeway Foundation, <http://www.leeway.org/>

²⁸ See Ellsworth Kelly Foundation, <http://www.guidestar.org/>.

²⁹ Xeric Foundation, <http://www.xericfoundation.org/>.

³⁰ See Athena Foundation, <http://www.guidestar.org/>.

³¹ Jentel Foundation, <http://www.jentelarts.org/>

³² See Up East, <http://www.guidestar.org/>.

5. FIELD PROSPECTS

This section of the Study report completes the overview of the field presented in prior chapters. These detailed the Study findings concerning the artist-endowed foundation field's dimension and taxonomy, considered its history and defining influences, and summarized its charitable activities in their varied forms. Drawing on all of this, the three chapters presented here look to the future. The first chapter offers a forecast for the artist-endowed foundation field, projecting the trends that will drive its growth and development, shape its activities, and influence its prospects. The subsequent chapter presents a set of recommendations for steps that will ensure that the next generation of artist-endowed foundations has the greatest potential and best opportunity to fulfill its donors' charitable intentions. These are addressed to artist-endowed foundations individually and collectively, and to those creating foundations, as well as to leaders in the greater philanthropy, cultural, and public policy communities. The concluding chapter sets out priorities for future research pertaining to practice and policy matters of concern to artist-endowed foundations specifically, as well as to the greater universe of institutions with a stake in the charitable disposition of artists' creative works.

5.1 FORECAST: EXPECTATIONS FOR NEW ARTIST-ENDOWED FOUNDATIONS

The artist-endowed foundation field has its genesis in a few foundations created in the late nineteenth and early twentieth centuries, the same era that saw the emergence of the first large-scale general foundations.¹ Tracking that history, one can see the impact of economic cycles—the depression of the 1930s, which severely diminished the endowments of private foundations, as well as the post-war economic expansion, which fueled the country's cultural development. The importance of other events is evident. Chief among these is the G. I. Bill, which opened higher education, including art education, to large numbers of students from across the country.² This was followed by the evolution over several decades of a national art exhibition, collecting, criticism, and patronage infrastructure, culminating in the emergence of a robust market for postwar art. All of these factors combined to produce the first generation of artists whose members included numerous individuals with substantial personal wealth earned from their art practice. This is the generation that has shaped the artist-endowed foundation field as it stands today.

With this history as the backdrop, and based on the Study's findings, the task at this juncture is to consider the field's prospects going forward. This chapter offers a broad

projection about trends in the field's growth and development, considers the external environment—economic, regulatory, and public opinion—in which the field will evolve, and highlights internal factors and attributes that will be significant in defining the field's prospects.

Field Growth and Development

It isn't possible to state specifically how the artist-endowed foundation field will evolve in the coming years, but some of the factors and trends identified during the Study can serve as a basis for an informed projection about the shape and character of the field as it develops in the next few decades.

Creation of Artist-Endowed Foundations

The baby boom generation will continue to age, including its members who are artists.³ A greater number of artists each year will be involved in estate planning, including provisions for the appropriate disposition of their artworks and archives. In some cases, artists' goals will be to benefit private individuals exclusively—family members and personal or professional associates. In other cases, however, artists' estate plans will include a charitable bequest, either in combination with provisions for private individuals or exclusively. Many of these artists will find that a single-artist, private foundation is not an option economically and will seek other avenues for their posthumous philanthropy. Likewise, some artists with the economic capacity to create a foundation instead will envision a charitable purpose formed more appropriately as a public charity (for example, the creation of a house museum).

Simply by virtue of demographics, however, the number of artist-endowed foundations overall is likely to increase in the coming decades, even as a small percentage of existing foundations terminates or converts to public charity status, identified by the Study as a long-standing trend. Likewise, the aggregate assets held by the field can be expected to expand, even with attrition and the current economic downturn. This will result from the resources of new foundations joining the field, as well as from the existing foundations that have been funded annually by their living donors and will receive full funding upon their donors' deaths. Finally, some among the many surviving spouses of those artists who died in the past two decades will choose to create an artist-endowed foundation themselves.

New foundations will include those established by prominent artists with substantial personal resources generated by their artistic practices, as well as foundations formed by artists, some prominent, whose assets include wealth from non-art related sources (for example, from inheritance, marriage, or other business enterprise). In both cases, artists' surviving spouses who are preparing their own estate plans will contribute to the growing number of new foundations.

Two primary factors informing the choice to create a foundation—artists' works with strong market value or the presence of other financial resources, and artists' lack of immediate heirs or solely a spouse or non-marital life partner—will continue to influence foundation creation and, in many cases, be responsible for formation of larger foundations. These foundations will be formed by artists themselves, as well as by artists' surviving spouses and non-marital life partners. Among a variety of functions, these foundations are likely to include grantmaking as a focus, often in combination with an exhibition program or other direct charitable activity.

In other cases, the factor of artists' works with strong market value in combination with the existence of immediate heirs or beneficiaries beyond a spouse or non-marital life partner, specifically children, will inform foundation creation and, in many cases, be responsible for more moderately sized foundations. These will be formed by artists and artists' surviving spouses, as well as by artists' children and other heirs and beneficiaries. These foundations are likely to operate as study centers and exhibition collections; a few will include grantmaking along with other activities. In many cases, artists' heirs and beneficiaries will take roles as trustees, directors, and officers.

Finally, the presence of an artist's studio practice that is prolific but not the primary source of an artist's livelihood will contribute to foundation creation and, for the most part, be responsible for smaller foundations. Whether or not there are immediate survivors will not be a determining factor. These foundations will be created by artists, artists' surviving spouses, and non-marital life partners, and in some cases by artists' children or other heirs and beneficiaries. Many of these will be estate distribution foundations, those charged with the posthumous, charitable distribution of an artist's assets not bequeathed to other beneficiaries.

Artists Creating Foundations

The types of artists creating foundations and the types of assets, including works and rights in works, held by artist-endowed foundations will continue to diversify as artists working in a greater range of media create foundations and endow them with their artworks and rights. In particular, foundations created by design artists, architects, animation artists, and artists working in new media will grow in number as increasing numbers of artists creating in those forms enter their seventh decade, identified by the Study as the common point for foundation formation.

Architects offer one example of the forces that will spur such diversification. In contrast to countries abroad, architects' rights in the designs of their original architectural works were recognized in the US only recently, in 1990.⁴ As found more commonly in Europe, the model of an artist-endowed foundation created to own an artist's archives and rights in

designs as resources for scholarship, education, and technical conservation is likely to develop in the US more robustly with the current generation of prominent architects.⁵

Among artists entering the senior arc of their careers, the number of women artists and artists of color in the position to create a foundation will increase modestly, as these types of artists have increased in number modestly in the upper reaches of the contemporary art world and other realms of professional art and design practice. Whether or not that trend will lead to greater gender and cultural diversity among the artists who actually do create artist-endowed foundations—as well as among the boards, staff, and grant program themes of artist-endowed foundations overall—is difficult to predict. However, among newer foundations with living donors there are several whose programs take up matters of diversity in race and ethnicity, gender, and sexuality.⁶

As another aspect of diversity, artists living outside the Northeast, where the contemporary art world has been concentrated historically, will be responsible for creating an increasing portion of new artist-endowed foundations. This will be true particularly for artists residing in California, Florida, New Mexico, and Arizona.

The External Environment

Although artist-endowed foundations are concentrated for the most part in a few areas of the country, they exist in a larger environment that shapes the field's prospects. This environment is defined by the national economy and the international art market; public policy and regulation at the federal and state level; and public opinion, to a great extent informed by the media climate.

The Economy and the Art Market

Private foundations, including artist-endowed foundations, are affected significantly by the national economy and how economic trends impact returns on investments. In addition, within the larger economy, the art market has an impact on existing artist-endowed foundations in the short-term and on the diversity of new foundations that will be created in the long-term.

A good portion of artist-endowed foundations sells art periodically, either to support programs and operations or to endow programs. The process of liquidating large-scale art holdings to form endowments slows significantly with a decline in the art market. Among those foundations not yet diversified beyond an initial bequest of artworks, or those that sell periodically to support operations and programs, a decline in the art market diminishes resources available for charitable purposes. How foundations are designed to provide flexibility in these circumstances has a great deal to do with how they will fare during art market cycles now and in the future.

In the long view, the art market has always been cyclical. Its vicissitudes over the course of a successful, creative career are likely to balance out. For those artists in a position to create a foundation, it isn't clear that the considerations that inform planning for posthumous philanthropy, particularly matters related to survivorship, are tied to art market cycles. Of greater concern is the extent to which an art market downturn, coinciding with a larger economic decline, will delay the careers of a younger generation of artists whose members could contribute in important ways to much-needed diversity among those artists who create artist-endowed foundations.

The Regulatory Environment

As discussed in several briefing papers prepared for the Study, federal regulation of exempt organizations is increasing with a particular focus on strengthening governance. One primary concern is to ensure that tax-exempt organizations, including foundations, are not used to benefit their insiders' private interests. A heightened focus on conflict of interest policies and practice, increased penalty taxes for activities that benefit insiders inappropriately, and scrutiny of compensation paid to insiders are all aspects of this push.⁷

Two trends among artist-endowed foundations make this heightened regulatory focus important: the increasing number of foundations formed to educate about their artists' works whose directors, trustees, and officers include artists' heirs and beneficiaries who, in some cases, own, sell, and license the artists' works; and a small but growing number of foundations formed with boards that include the foundation's art dealer, previously the artist's art dealer, among their members.

State regulation is increasing as well. Among some states concerned with conflict of interest on the part of insiders, laws have been adopted in recent decades restricting boards with a majority of related members, either limiting this outright or limiting compensation or indemnification. Increased state regulation in related fields also bears on artist-endowed foundations. Spurred by a concern about museum deaccessions, legislation proposed in the New York State Assembly would limit art sales by nonprofits that own art collections. Presumably this restriction would apply to artist-endowed foundations. Whatever the topic, it is foreseeable that state laws and policies increasingly will have an impact on artist-endowed foundations. As one result, jurisdiction will be a growing consideration in formation of new artist-endowed foundations.

The Media Environment

Over the past decade, members of the media have played a role to heighten the national regulatory climate, focusing public attention on transgressions by insiders at foundations and public charities, including cultural organizations. That general tenor continues to define the current media environment nationally and in cultural centers such as New York and Los Angeles. With respect to artist-endowed foundations specifically, a review of print media

coverage over the past three decades confirms that a few high profile artist-endowed foundations have merited insightful feature articles at key moments in their development, but for the most part artist-endowed foundations are absent from the media except when they draw attention as the subjects of litigation.

Philanthropy journalists, a relatively new specialized breed, have pushed for more nuanced coverage of foundations. Reporting about artist-endowed foundations, however, typically falls not to these specialists, but to journalists writing on the arts or on local news. Perhaps it is not surprising to find artist-endowed foundations confused with art museums, which are more broadly familiar as organizational forms but operate under markedly different rules; conflated with artists' estates, which are more numerous but function for the financial benefit of private persons; or depicted as proprietary firms battling over intellectual property rights, with no mention of the charitable purpose embodied in those rights. For the foreseeable future, the media environment will remain attuned to the regulatory climate, and among many members of the press there will continue to be limited knowledge about foundations generally and artist-endowed foundations specifically.⁸

Internal Factors Shaping the Field's Prospects

As the number of artist-endowed foundation grows and these organizations take their place in the contemporary art and cultural philanthropy infrastructure, characteristics of artist-endowed foundations themselves will have a great deal to do with shaping the field's prospects. The most important of these pertain to communication, governance, philanthropy, and foundation viability.

Visibility and Transparency

Notwithstanding the great merit of their programs, artist-endowed foundations as a lot have traditionally maintained a low profile, much as have many private foundations nationally. Regrettably, this serves to limit their impact inspiring future generations of artist-donors. During the past four decades, highly publicized litigation has accompanied the creation of several artist-endowed foundations.⁹ Others have been involved in widely reported controversies or litigation related to art authentication or intellectual property rights.¹⁰ All of this contributes to a sense among many leaders of artist-endowed foundations that it might be better to avoid the spotlight entirely.

Similarly, artist-endowed foundations often are involved in selling art periodically, either to endow their programs or to support their ongoing operations. The art world is a highly secretive industry where information is closely held as a practice. For artist-endowed foundations endowed by their donors with art assets, in many cases having great value, details about these assets and art sales activities, if not managed carefully, can have an impact potentially on assets' value.

For all of these reasons, many artist-endowed foundations have placed less emphasis on communication to the broader public and have not made transparency about their activities a priority. As a result, artist-endowed foundations themselves have not dispelled the lack of understanding about their field among the media, the general public, regulators, and even the public policy field.

This is beginning to change. The public availability of all foundations' annual information returns (Forms 990-PF) online, including those viewable at GuideStar, has created a window into the operations of the nation's private foundations, including artist-endowed foundations. In addition, some artist-endowed foundations have created websites that provide useful information about their charitable programs and educational activities and explain art sales policies and how these support foundations' charitable purposes.¹¹ In light of the heightened regulatory climate and media environment noted above, this type of increased visibility and transparency will be a critical factor shaping the field's prospects in the years ahead.

Foundation Governance

Artist-endowed foundations require governance and management capacity necessary to succeed on four fronts: in the effective implementation of educational and charitable programs that merit tax-exempt status; in the appropriate care and disposition of art collections and intellectual property rights, whether intended to generate income or for charitable use; in the task of transforming the diverse resources contributed by artists into a sustainable economic enterprise; and in functioning for public benefit within the framework of private foundation law and regulations.

Most new artist-endowed foundations appoint leaders who do not have a background in philanthropy or private foundation administration and regulation. Many leaders are drawn from related fields (such as the museum field or contemporary art field), or are former professional associates of the artists (such as studio or business managers), or are family members and personal associates of the artist. Some are individuals who served as executors of the artists' estates or were personal or professional associates of artists' executors. In the same vein, many new artist-endowed foundations are formed with board members who do not have a background in private foundation governance, although they may be experienced as board members of public charities, such as art museums, or bring other areas of important expertise and community standing to bear.

As a recent requirement, all entities applying to the Internal Revenue Service for recognition of tax exemption now are asked whether they have adopted a conflict of interest policy. Consistent with the foundation universe broadly, artist-endowed foundations created prior to this new practice are beginning to adopt conflict of interest policies. This is an important step given the lack of experience in private foundation

governance and administration among many foundation trustees, directors, and officers. It is critical as well in light of the increase in the number of foundations formed with missions to educate about their artists' works while their directors, trustees, and officers include persons who own, sell, and license their artists' art.

How trustees, directors, and officers of new artist-endowed foundations acknowledge the need and take up the task of professional development necessary to fulfill their new responsibilities will have an important impact on the field's prospects. Whether new artist-endowed foundations operate with conflict of interest policies relevant to their actual governance character, update the policies regularly, and implement them effectively will bear on the public's perception of the field's commitment to public benefit.

Public Benefit Derived from Charitable-Use Assets

An increasing number of foundations are choosing to classify their art assets as charitable-use assets, used in direct charitable activities such as study centers or exhibition programs. The fair market value of assets classified as charitable-use assets is not included when calculating the minimum investment return on which the annual charitable distribution requirement is based. However, such assets actually must be used, or held for use, in direct charitable activities. In addition to artists' intentions for the use of their artworks, this trend is spurred to some extent by the need for greater flexibility in managing nonliquid art assets. That need is evident in the current economic decline and art market downturn that has seen sales of postwar art wither, endowed funds shrink, and investment returns decline significantly.

In the long view, as a greater number of art collections and archives flow into the artist-endowed foundation field, the scale of assets classified as charitable-use assets, either permanently or temporarily by use, is likely to increase substantially. Effective realization of the charitable use of such assets will be important to affirm the legitimacy of this practice. Beyond use as resources in study centers and exhibition programs, additional approaches will need to be developed to optimize the public benefit derived from these assets and ensure that they are appropriately accessible. Encouraging engagement with the field's charitable-use assets among broad audiences and ensuring unhampered access to such assets by scholars and those with study purposes will have a significant impact on the field's prospects.

Foundation Viability: Charitable Purpose and Economic Capacity

Foundations' viability can be evaluated on a number of different dimensions, but there are two fundamental criteria that bear on viability in formation of a foundation: an exclusively charitable purpose benefiting a broad charitable class, and assets adequate to support the foundation and its charitable programs. As more artist-endowed foundations are created,

the significance of these criteria, and how they influence foundations' viability, will move to the forefront, making important contributions to the field's prospects.

By qualifying for tax exemption, a foundation's charitable purpose will be defined as broadly educational, and in some cases charitable, involving grantmaking. In addition, a foundation's charitable purpose will be one that benefits persons who are members of a broad charitable class, not specific individuals or limited groups, such as artist-donors themselves and individuals related to them.¹² As these are stated, "stewarding an artist's legacy," "promoting recognition of an artist" "protecting an artist's moral rights"—all statements that can be found in published materials of artist-endowed foundations—are not charitable purposes. In addition, the artist, inferred in these phrases to be a foundation's primary client, is not a permitted beneficiary. How artist-endowed foundations articulate their priorities and concerns, and how their programs actually manifest the public benefits they claim, will convey the viability of their charitable purpose.

Foundations established as estate distribution foundations are likely to represent a portion of foundations formed in the coming decades. These foundations in some cases are created when an artist has maintained a prolific studio practice that is not the primary source of the artist's livelihood. Estate distribution foundations can be underfunded when artists assume that art sales will support the care and charitable use of the artworks, and so choose to direct financial resources to other bequests. If an artist was not supported by art sales during his or her lifetime, it is unlikely art sales can support a foundation. In choosing to provide adequate financial resources, artists will determine the viability of the foundations that they've charged with the care and charitable use of their artworks.

An Ethos of Collegiality

The emergence of the artist-endowed foundation field is notable for a tradition of generosity and peer exchange through which leaders of established foundations have shared their expertise with those of newer foundations, as well as with artists and others considering creation of a foundation. This is evidenced by the Council of Artists Foundations, an informal network organized in 2000 to foster collegial information exchange and convenings around critical issues of practice. Though meeting primarily in the New York area, participation in the Council has broadened to include artist-endowed foundations nationally; in 2008, western foundations began to convene in California. Although distinctly informal, the evolving network and its spirit of mutual support will contribute importantly to creating a supportive environment for the next generation of artist-endowed foundations.

Beyond Single-Artist Foundations: Alternative Philanthropic Forms

Finally, a great many artists who are charitably inclined and eager to see their artworks used for public benefit will find that they do not have the economic resources required to create a single-artist private foundation. This type of artist will greatly outnumber those in a position to create a viable private foundation individually. Experiments in receiving artists' bequests are underway among many different types of public charities, in addition to a few private foundations that have accepted artists' estates beyond those of their founders. These efforts will increase. How they are informed and encouraged will play a significant role in ensuring that artists' charitable interests, whatever the scale of personal resources, can play a productive role in cultural philanthropy broadly, whether or not this takes the form of an artist-endowed foundation.

Looking Ahead: Inspirations

The evolution of the artist-endowed foundation field to date is the story of individual artists—and often their family members, personal associates, or professional advisors—committed to a personal philanthropic interest, few involving an expectation that a broader enterprise would emerge from their specific visions. To their great credit, artists whose generosity made possible the earlier generation of artist-endowed foundations contributed defining concepts to what is now an emerging field.

Providing assistance to other artists and creators remains a palpable and sustained concern across the artist-endowed field, whether this is for creators who are young and could benefit from encouragement, emerging or under-recognized and worthy of affirmation, committed and meriting endorsement, or senior and deserving of recognition. Maintaining an enduring cultural resource, as a reference and as inspiration, is a consistent concern among artist-endowed foundations, including collections of artworks, cultural records, and related materials or even structures and environments, often in geographic settings that informed artists' creative processes. Connecting to local communities, addressing opportunities, providing relief, and assisting efforts that define the humanity of the world for its inhabitants—whether these are human, flora, or fauna—are lasting themes as well.

In the end, there is little doubt that there will be artists who have philanthropic visions, charitable intentions, and exceptional resources of some character and scale to commit to their realization. The task at hand is to make available useful information and develop an informed and supportive environment that will ensure the next generation of artist-endowed foundations has the greatest potential and best chance to fulfill its donors' charitable intentions.

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- ¹ See Rotch Travelling Scholarship and Louis Comfort Tiffany Foundation, organized initially in 1883 and 1918, respectively.
- ² Among other provisions, the G. I. Bill (of Rights), also known as the Serviceman's Readjustment Act of 1944, funded higher education for returning veterans. Romare Bearden, Richard Diebenkorn, Sam Francis, Edward Gorey, Al Held, Ellsworth Kelly, LeRoy Neiman, Robert Rauschenberg, and Larry Rivers, among numerous others, all studied on the G. I. Bill.
- ³ Deirdre Gaquin, "Artists in the Workforce, Research Report, 1990–2005," Research Report 48 (Washington, DC: National Endowment for the Arts, 2008).
- ⁴ United States Copyright Office, Library of Congress, Circular 41: Copyright Claims in Architectural Works (Washington, DC: Library of Congress, 2009).
- ⁵ See the foundations of Alvar Aalto (Finland) and Le Corbusier (France), among other examples.
- ⁶ See the Anybody Can Fly Foundation (Faith Ringgold), Leeway Foundation (Linda Lee Alter), and Beverly Willis Architecture Foundation, among others.
- ⁷ Marion R. Fremont-Smith, "Federal and State Laws Regulating Conflict of Interest and Their Application to Artist-Endowed Foundations," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).
- ⁸ Andras Szanto, "Artist-Endowed Foundations, the Press, and Public Perception," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).
- ⁹ See the Robert Mapplethorpe Foundation, Georgia O'Keeffe Foundation, the Mark Rothko Foundation, and the Andy Warhol Foundation for the Visual Arts, for example.
- ¹⁰ See the Pollock-Krasner Foundation, the Andy Warhol Foundation for the Visual Arts, and (Alexander) Calder Foundation, for example.
- ¹¹ See the Josef and Anni Albers Foundation, the Pollock-Krasner Foundation, Lucid Art Foundation, the Robert Mapplethorpe Foundation, and the Andy Warhol Foundation for the Visual Arts, among others.
- ¹² Frances R. Hill, "Public Benefit and Exemption: The Public Benefit Requirement as a Practical Aid in Designing, Organizing, and Operating Artist-Endowed Foundations," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

5.2 RECOMMENDATIONS: STRENGTHENING THE FIELD FOR THE NEXT GENERATION

In light of the trends in foundation formation, the broader environment in which the field is emerging, and internal factors within the field itself, what steps need to be taken now to ensure that the next generation of artist-endowed foundations has the ability to make the most of its donors' generosity in service to a charitable purpose? Seven objectives can be identified that, when realized by foundations collectively and individually, will strengthen the artist-endowed foundation field overall. In so doing, these will help ensure that the next generation of artist-endowed foundations has the greatest potential and best opportunity to fulfill its donors' charitable intentions. The seven objects are as follows:

- 1) clear visibility of artist-endowed foundations, their programs, and their commitment to public benefit;
- 2) transparency in foundation governance and administration;
- 3) effective practice in foundation governance and management by trustees, directors, and officers;
- 4) optimal public benefit deriving from artworks classified as charitable use assets;
- 5) informed choices about economic viability by those creating foundations;
- 6) access to the experiences of established foundations in developing charitable programs; and
- 7) increased information about alternative forms for artists' posthumous philanthropy.

Many of these objectives can be realized by artist-endowed foundations individually. Others will require collaborative efforts if they are to be accomplished, not only to be realized but also to have the necessary impact. These will need to draw on the demonstrated ethos of collegiality that has marked the emergence of the artist-endowed foundation field to date. Still others of these objectives will require encouragement and support from outside the field itself, including from leaders in the larger philanthropy, cultural, and public policy communities who understand the potential importance of this small but growing field to the contemporary arts and cultural philanthropy infrastructure.

Clear Visibility of the Field

Artist-endowed foundations for the most part have kept a low profile. Even as their numbers have grown, there remains a significant lack of understanding about them among policy makers and members of the press, as well as future artist-donors. Artist-endowed foundations, individually and collectively, can change this by undertaking a leadership initiative to increase the visibility of the field, its programs, and its commitment to public benefit.¹

Artist-endowed foundations can work together to convey the public benefit that derives from their activities. They can ensure that the diversity and merit of the charitable, scholarly, cultural, and educational programs made possible by their donors' generosity will be recognized as an inspiration to future artist-donors.²

Foundation leaders can communicate about their institutions in ways that make evident their charitable purposes and clarify their distinctions from proprietary estates and for-profit businesses, as well as from art museums.

Transparency in Governance and Administration

Private foundations in general have been among those institutions that have garnered high levels of public distrust for their opacity. There now is a strong push among philanthropy leaders nationally to change this.³ Individual artist-endowed foundations can join in this effort to make information about their policies and practices available more broadly and to adopt procedures that are responsive and accessible.

Artist-endowed foundations can use their websites to educate about decision making processes, publish program guidelines and lists of grantees, post policies for access to archives, and inform about rights and reproduction guidelines. They can post conflict of interest policies, bylaws, and links to annual information returns (Forms 990-PF).

Foundation leaders can explain art sales policies and speak to the charitable purposes supported by selling artworks and licensing intellectual properties, addressing the fiduciary responsibilities involved in these activities.⁴

Artist-endowed foundations that have not yet done so can adopt and publicize policies to ensure that they are responsive to potential grantees and scholarly and educational opportunities beyond the defined circle of their insiders' associations. Likewise, they can recruit trustees and establish advisory bodies and review panels with an emphasis on providing diverse perspectives—by artistic or scholarly practice, culture, gender, and geography—in their decision making processes.⁵

Effective Practice in Foundation Governance and Management

Many individuals tapped to govern or lead new artist-endowed foundations are expert in program areas, but inexperienced in private foundation governance and management. Artist-endowed foundation leaders and others in the philanthropy universe broadly can encourage and support development of professional education programs for trustees, directors, and officers of new artist-endowed foundations. As important, those leading and governing new foundations can acknowledge their responsibility to seek professional development for their new roles.

The particular professional development needs of new artist-endowed foundation trustees, directors, and officers can be addressed by supplementing and tailoring curricula offered by existing professional education programs that serve the foundation field nationally.⁶

Placing individuals who own, sell, and license the artist's works in roles as trustees, directors, and officers of foundations that educate about an artist's works can have the potential to limit a foundation's charitable activities and constrain the individuals asked to carry forward the artist's charitable intentions. Artists and others creating foundations can make provisions for governance that go beyond a narrow legal reading of what will comply with laws regulating conflict of interest, ensuring their foundations can operate freely to fulfill their charitable purposes with minimal potential conflict of interest risks.⁷

Artists and others creating foundations can prepare and implement conflict of interest policies that address specifically the character of their foundations' governance in these matters, and can update the policies regularly. Likewise, they can define a governing body that includes the proportion of independent directors necessary to implement the conflict of interest policy.

Optimal Public Benefit Deriving from Charitable-Use Assets

An increasing number of art collections and archives will flow into the artist-endowed foundation field in the coming decade. Some artworks will be sold to fund foundation programs and build endowments, and some archives will be placed with institutional repositories. Overall, however, aggregate holdings classified as charitable-use assets are likely to expand significantly. Assets classified as charitable-use assets must be used or held for use in direct charitable activities. Leaders of artist-endowed foundations can place a priority on developing practices that will enhance the public benefit derived from the field's holdings of artworks classified as charitable-use assets.⁸

Beyond study centers, exhibition collections, and publication programs, individual artist-endowed foundations can broaden their web-based strategies providing access to foundations' art collections and archives. They can develop content-rich websites and

participate as donors to programs such as ARTstor, the online digital image library for pedagogic and scholarly use.

Collectively, artist-endowed foundations can collaborate to develop their respective internship programs, engaging college students in foundations' work with art collections, archives, and historic properties, as well as grant programs.⁹ Likewise, foundations that assist educators by providing online classroom resources can collaborate to further develop and disseminate these resources.

Leaders of established artist-endowed foundations experienced in managing artists' archives, and others in related scholarly fields, can convene a working group to develop information that will support informed choices among new foundations about the disposition of artists' archives.¹⁰ They can encourage access practices that are consistent with archives' charitable-use status.¹¹ They can explore collaborative opportunities to increase awareness of foundations' archival holdings among scholars, educators, and students.¹²

Individually, artist-endowed foundations operating exhibition programs can place a priority on lending artworks and circulating exhibitions to museums and educational institutions serving audiences in communities beyond those areas where art exhibition opportunities have been concentrated historically.¹³

Informed Choices about Factors Influencing Economic Viability

The ability of artist-endowed foundations to realize their donors' charitable intentions in many cases is defined by choices made during formation. Artists and others creating new artist-endowed foundations, along with their professional advisors, can make informed choices about critical factors influencing a foundation's economic viability.¹⁴

Artists and others creating foundations can ensure that adequate economic resources will be available to support the foundations and their programs. If art sales did not support the artist during his or her lifetime, art is unlikely to be sufficient as a foundation's sole resource. Supplemental financial resources at a sufficient scale will be necessary or an alternative philanthropic form may be required.¹⁵

Access to Experiences of Established Artist-Endowed Foundations

A significant body of knowledge exists among established artist-endowed foundations based on their experiences making grants to individual artists and scholars, making grants with artworks, distributing artworks charitably using the partial grant/partial sale mechanism, and operating artist's archives. Established artist-endowed foundations can make this information available to new foundations considering these types of activities by commissioning historical summaries or program reviews documenting their activities and capturing the lessons learned. These can be published or disseminated online.¹⁶

Artist-endowed foundations with common bodies of knowledge (for example, in providing support to individual artists and scholars) can convene a working group to develop information resources that will be useful to new foundations considering involvement in this area.

Encouraging Alternative Philanthropic Forms

As a philanthropic form, the single-artist private foundation is viable only for the limited number of artists who have economic resources to commit to its creation and operation. Many artists are seeking alternative philanthropic forms better matched to their more limited means.¹⁷ A variety of experiments are underway, both organic and intentional. Artist-endowed foundations can encourage and support research and information exchange about these new efforts.

Some established artist-endowed foundations also can assess their own potential to accept additional artists' bequests when these are in alignment with their charitable purposes and would build appropriately on established capacities and expertise.

¹ András Szántó, "Artist-Endowed Foundations, the Press, and Public Perception," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

² Alberta Arthurs, "Artist-Endowed Foundations: Meaningful Philanthropic Opportunities in the Arts and Culture," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

³ Marta L. Tellado, "How Can Foundations Demystify Their Work?" *Chronicle of Philanthropy*, June 15, 2010.

⁴ Stephen K. Urice and Valerie Prochazka, "Art Sales by Charitable Organizations: A Summary of Rulings and Determinations," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

⁵ Robert Storr, "Toward a Public Library of American Culture: Reflections on the Centrality of Art and Importance of Access in Artist-Endowed Foundations," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

⁶ See Association of Small Foundations, <http://www.smallfoundations.org/>; National Center for Family Philanthropy, <http://www.ncfp.org/>; and Forum of Regional Association of Grantmakers, <http://www.givingforum.org/>.

⁷ Marion R. Fremont-Smith, "Federal and State Laws Regulating Conflict of Interest and Their Application to Artist-Endowed Foundations," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

⁸ Frances R. Hill, "Public Benefit and Exemption: The Public Benefit Requirement as a Practical Aid in Designing, Organizing, and Operating Artist-Endowed Foundations," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

⁹ Kavie Barnes, "Artist-Endowed Foundations and the Academic Community: Potential Mutual Resources," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

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- ¹⁰ Tom McNulty, "Artist-Endowed Foundations Stewarding Artists' Archives and Libraries: The Importance of Standards and Access," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).
- ¹¹ Joseph L. Sax, "Public Benefit Obligations and Legacy Stewardship Activities of Artist-Endowed Foundations: Are They in Conflict?" in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).
- ¹² Joan Marter, "Artist-Endowed Foundations: Archives, Access, and Scholarship," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).
- ¹³ James T. Demetrion and Lowery Stokes Sims, "Artist-Endowed Foundations and Museums: Observations on the Relationship," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).
- ¹⁴ Stephen Gillers, "Enter the Lawyers: Choosing and Working with Estate and Foundation Counsel to Secure an Artistic and Philanthropic Legacy," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).
- ¹⁵ Stephen K. Urice, "Creativity and Generosity: Considerations in Establishing an Artist-Endowed Foundation," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).
- ¹⁶ Charles C. Bergman, "A Commitment to Support Individual Artists Worldwide: Reflections on the Experience of One Artist-Endowed Foundation," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).
- ¹⁷ Lowery Stokes Sims, "Alternatives to Foundations: Other Options for Artists," in *The Artist as Philanthropist: Strengthening the Next Generation of Artist-Endowed Foundations* (Washington, DC: Aspen Institute, 2010).

5.3 RECOMMENDATIONS: PRIORITIES FOR FUTURE RESEARCH

Looking ahead, the Study's interviews, convenings, and data analysis have identified the need for future research on topics relevant to artist-endowed foundations specifically, as well as topics broadly pertinent to the greater philanthropy and cultural fields. Most of these opportunities focus on issues that fall within the purview of established professional associations, policy research centers, and service organizations. They involve three broad areas of concern.

Future Research: Areas of Concern

With respect to artist-endowed foundations specifically, there remains a need to expand data available about the artist-endowed foundation field overall and to improve the relevance and quality of data collected. There also are opportunities to stimulate policy analysis on the nature and role of artworks and intellectual property as foundation assets, as well as the types of activities associated with those assets. Likewise, there is an opportunity to encourage policy scholarship and discussion concerning the types of potential conflicts of interest risks associated with artist-endowed foundations' unique characteristics and activities.

Concerning issues related but not limited to the interests of artist-endowed foundations, there is a need to develop statements of professional practice principles on several topics that will be increasingly relevant in coming decades. Chief among these are professional practices for institutions and individuals stewarding artists' archives, for artists bequeathing their estates to museums and educational institutions, and for artists with respect to their lifetime documentation and inventory records practice.

Most broadly, there is a significant opportunity to increase documentation and information exchange about effective strategies for artists' posthumous philanthropy beyond the philanthropic form of the single-artist, private foundation. Alternative forms have emerged in the past two decades, and this trend will increase. The time is ripe to gather and share information.

Finally, the Study's quantitative research should be updated with 2010 data in order to provide the next five-year benchmark for comparative analysis of the field's development over 20 years. Data for tax year 2010 should be available for the greatest number of foundations by 2012.

Expanding Availability of Relevant Data about the Artist-Endowed Foundation Field

Annual Sample of Artist-Endowed Foundation Data

Annual data collection, reporting, and analysis provide an important evolving picture of the greater foundation universe, its growth, and its charitable programs.¹ Unfortunately, most artist-endowed foundations fall below the scale of indicators for those foundations included consistently in annual data collection.² Even as the field grows, this is unlikely to change. Samples of foundations created by other types of artists (including composers, authors, and choreographers) indicate this probably will be true of private foundations established by artist-donors generally.³ Absent a purposeful effort, private foundations established by artistic and cultural creators will remain below the radar. Identifying a sample group of artist-endowed foundations representative of the field and collecting data from that group annually would ensure that development of these philanthropies can be tracked consistently.

Data Relevant to Artist-Endowed Foundations

The definition of a private foundation exclusively as a grantmaking entity fails to capture the full range of public benefit activities undertaken by artist-endowed foundations, as it certainly fails to do so for other types of private foundations.⁴ Increasingly, artist-endowed foundations organized as nonoperating foundations are classifying artworks and related assets as charitable-use assets and undertaking direct charitable activities using those assets, even as many also operate grant programs. Extending annual data collection by adding a focus on foundations' total charitable purpose disbursements—the comprehensive category that comprises contributions, gifts, and grants paid, as well as charitable operating and administrative expenses—would depict the full charitable effort of private foundations that undertake direct charitable activities, including many artist-endowed foundations.

Stimulating Policy Analysis of Art and Intellectual Property Assets and Associated Activities

Artworks and Artists' Intellectual Properties as Foundation Assets

The most recent analysis of the intellectual property interests of private foundations has focused exclusively on open licensing of intellectual property generated by foundation-funded activities.⁵ Artist-endowed foundations have not figured in the discussion, despite extensive involvement by some in managing and developing intellectual property assets. In fact, little has been written concerning the particular nature of artworks and art-related intellectual property as assets of artist-endowed foundations, typically received from artists as testamentary transfers or from artists' heirs and beneficiaries as lifetime gifts or bequests.

Such assets have an intrinsic aesthetic, scholarly, and educational value that can be deployed for public benefit, even as they also have potential economic value that informs a foundation's economic model. In many cases, these two dimensions are inextricably related, with programmatic use based on educational, scholarly, and cultural value serving to enhance economic value, for example, or with realization of educational value dependent on

economic activities that enable broad dissemination, public access, and exposure. The topic of tax-exempt organizations' commercial activities is garnering increased attention in policy circles.⁶ How the dual educational and economic nature of artist-endowed foundations' assets and activities associated with these assets relate to laws regulating business activity and holdings by exempt organizations and private foundations merits consideration by scholars and policy analysts.⁷

Direct Charitable Activities and Charitable-Use Assets

A one-size-fits-all rule for what constitutes an appropriate level of foundation administrative expense no longer stands, due in great part to recent research on factors influencing private foundation expenditures.⁸ Among other findings, research has identified direct charitable activities as one operating characteristic influencing higher foundation spending levels. However, to date no research has examined the relationship between direct charitable activities and classification of assets for charitable use.⁹ This is an increasing practice among artist-endowed foundations with nonoperating status with respect to their art collections and related property. An examination of the relationship between direct charitable activities and charitable-use assets would provide information missing in discussions about charitable operating and administrative expenditures. It would also help to illuminate the economic models of artist-endowed foundations and other foundations with substantial holdings of nonfinancial assets related to charitable programs.

Encouraging Policy Scholarship and Discussion on Potential Conflict of Interest Risks

Increased Clarity in Governance Practice

By way of observation about governance structure, assets, and activities of artist-endowed foundations generally, it would appear that there are varied views among legal advisors to artist-endowed foundations with respect to conflict of interest matters as these may arise within the context of artist-endowed foundations' unique characteristics and activities. This is by virtue of foundations' art assets, educational activities, and art sales and rights licensing, on the one hand, and participation in their governance in some cases by persons who own, sell, or license the artists' works, on the other hand. Divergent opinions among legal advisors concerning potential conflict of interest risks can produce uncertainty among individuals creating and managing artist-endowed foundations generally.

The regulation of charitable organizations has been a topic of much interest, concern, and effort among professional associations, scholars, and policy centers for the past decade.¹⁰ Encouraging policy scholarship and discussion about potential conflict of interest risks within the context of artist-endowed foundations' unique characteristics and activities would advance a much needed conversation in which many new artist-endowed foundations will have a stake over the coming years.

Developing Statements of Professional Practice Principles

Stewardship of Artists' Archives

Artist-endowed foundations represent a minor portion of all entities that own artists' archives, which are held more often by institutional repositories, libraries, and museums or owned privately by artists' heirs and beneficiaries. The need for a statement of professional practice principles for institutions and individuals stewarding artists' archives cuts across all aspects of archive formation and operation. This includes how archives are prepared during an artist's lifetime; what expertise and considerations should support and inform disposition of an artist's archive; and how access to artists' archives is determined, both in terms of scholarly practice standards as well as laws regulating custodial institutions if they are tax-exempt entities, including private foundations.

A long-standing code of ethics for art historians including guidelines for the professional practice of art history addresses archives narrowly within a statement concerning appropriate access to scholarly material.¹¹ Given the substantial increase in the number of artists' archives that will require posthumous placement in coming decades, there is a pressing need now to articulate a comprehensive statement of professional practice principles to assist artists and their heirs and beneficiaries, as well as custodial institutions, including artist-endowed foundations.

Museums and Educational Institutions as Artists' Primary Beneficiaries

Simply by virtue of demographics, an increasing number of artists are engaged in estate planning. As a result, artists' choices as to their beneficiaries, which in some cases will be charitable, continue to evolve beyond the option of a single-artist, private foundation. One obvious pattern, evident historically, is likely to broaden and merits consideration with respect to the need for a statement of professional practice principles. For decades, a few artists or their heirs have made institutions—including museums, art schools, and universities—the primary beneficiaries of their estates, bequeathing artworks and copyrights, as well as a variety of other properties.¹² This is a complicated position for an institution, and evidence points to successful and less successful ways to plan a bequest that confers such an important responsibility. For the benefit of artists and beneficiary institutions, best practice principles for this arrangement should be articulated.

This subject pertains to the professional practices of artists, a topic which is addressed in a long-standing code of ethics for the individual artist.¹³ It is also a dimension of professional practice among art museums and museum professionals, addressed in standing guidelines for art museums.¹⁴

Artists' Lifetime Documentation and Inventory Records Practice

Whatever the ultimate disposition of an artist's archive and collected works remaining in the artist's possession at the time of the artist's death, there is ample evidence that an artist's lifetime practice in documenting works and maintaining inventory records can have a

significant impact on subsequent efforts to care for and make optimal use of these resources for art historical, cultural, and educational purposes. This is a topic of increasing concern and discussion among art historians and catalogue raisonné scholars, for example.¹⁵ For the benefit of scholars, curators, educators, and students, not to mention artists themselves and those responsible for their works posthumously, best practice principles should be articulated for artists' own lifetime documentation and inventory practice.

Again, this can be seen as pertaining to the professional practices of artists, a topic which is addressed in a long-standing code of ethics for the individual artist.¹⁶

Increasing Information Exchange and Exploration of Alternatives to Private Foundations

Alternative Charitable Options for Artists' Estate Plans

Despite an eagerness to see their creative life's work and other personal assets used for public benefit, an ever-increasing number of artists will discover that a single-artist, private foundation is not an option for them economically. There is a significant need to advance development of alternative models for artists' posthumous philanthropy. Both intentional and organic experiments have begun to emerge in the past few decades, and this trend will increase. These include artists' gifts and bequests to community foundations, museums, art schools, universities, intermediary public charities, supporting organizations of public charities, and multi-donor private foundations, among others.¹⁷

The time is ripe to move beyond a case-by-case basis and to gather and share information on effective practices as these have become evident among these emerging categories of artists' beneficiaries. Community foundations, museums, universities, and the like all have very different capabilities and parameters with respect to successfully receiving and implementing bequests of artists' estates. Lessons learned from early efforts about realistic considerations that bear on successful outcomes should be documented and disseminated widely. Prior broadly focused initiatives to aggregate and share information about efforts addressing artists' needs and interests in areas such as housing, health insurance, and professional support offer one example of how a targeted project might be framed around this critical issue.¹⁸

Leadership in Future Research

These recommendations of priorities for future research are made to the artist-endowed foundation field itself, recognizing the goal to strengthen the field for the next generation of foundations. They are made also to scholars, leaders, and policymakers in philanthropy and the cultural realm broadly. Professional associations, policy research centers, and service organizations that have an established involvement in research, scholarship, policymaking, and convening activities related to the identified topics are encouraged to consider these recommendations in shaping agendas for future research.

-
- ¹ Foundation Center, *Foundation Yearbook: Facts and Figures on Private and Community Foundations*, rev. ed. Foundations Today Series (New York: Foundation Center, July 2009).
- ² The Andy Warhol Foundation for the Visual Arts is included consistently in annual Foundation Center data collection. Examples of those not included are the Herb Block Foundation; Jerome Foundation; the Pollock-Krasner Foundation; Renate, Hans and Maria Hofmann Trust; and Walter Lantz Foundation, among others.
- ³ See Truman Capote Charitable Trust, the Kurt Weill Foundation for Music, and the Jerome Robbins Foundation and Robbins Rights Trust.
- ⁴ Sarah Collins, ed., "What is a Foundation?" *Foundation Fundamentals*, 8th ed. (New York: Foundation Center, 2008).
- ⁵ Phil Malone, *An Evaluation of Private Foundation Copyright Licensing Policies, Practices and Opportunities* (Cambridge, MA: Berkman Center for Internet and Society at Harvard Law School, 2009).
- ⁶ See Douglas Mancino, *Structures at the Seam: the Architecture of Charities' Commercial Activities: Managing Complex Structures*, (New York: National Center on Philanthropy and the Law, New York University School of Law, 2009); and Jessica Peña and Alexander L. T. Reid, *A Call for Reform of the Operational Test for Unrelated Commercial Activity in Charities* (New York: National Center on Philanthropy and the Law, New York University School of Law, 2001).
- ⁷ For a discussion of trends among exempt organizations generally, see Douglas Mancino, *Structures at the Seam*.
- ⁸ Elizabeth T. Boris, Lauren Renz, et al, *What Drives Foundation Expenses and Compensation? Results of a Three-Year Study* (Washington, DC: Urban Institute; New York: Foundation Center, 2008).
- ⁹ Loren Renz, *More than Grantmaking: A First Look at Foundations' Direct Charitable Activities* (New York: Foundation Center, 2007).
- ¹⁰ See *Principles for Good Governance and Ethical Practice: A Guide for Charities and Foundations* (Washington, DC: Independent Sector, 2007); and "Forces for Rectitude: Who Oversees Nonprofit Organizations and Their Overseers?" (annual conference, National Center on Philanthropy and the Law, New York University School of Law, 2007).
- ¹¹ "A Code of Ethics for Art Historians and Guidelines for the Professional Practice of Art History," College Art Association, last modified January 1995, <http://www.collegeart.org/guidelines/histethics.html>.
- ¹² See Roger Brown Estate, School of the Art Institute of Chicago; Estate of Gene Davis, Smithsonian American Art Museum; Estate of Josephine N. Hopper, Whitney Museum of American Art; Estate of Reginald Marsh, Art Students League; Estate of Corinne Melchers, State of Virginia, University of Mary Washington, among others.
- ¹³ College Art Association, "Professional Practices for Artists" (New York: College Art Association, 1977).
- ¹⁴ Association of Art Museum Directors, "Professional Practices in Art Museums" (New York: Association of Art Museum Directors, 2001). <http://www.aamd.org/about/documents/ProfessionalPractices2001.pdf>
- ¹⁵ See "Artists: Develop a Lifetime Inventory," (paper, Catalogue Raisonné Scholars Association, College Art Association Annual Conference, 2009).
- ¹⁶ College Art Association, "Professional Practices for Artists."
- ¹⁷ See **2.3 Other Philanthropic Forms Used by Artists** in this Study report.
- ¹⁸ See Leveraging Investments in Creativity regarding its 10-year initiative to improve conditions for artists, <http://www.lincnet.net/>.

APPENDIX A.I

THE STUDY

A. Focus Group Convenings and Presentations

Focus Group Convenings

February 4, 2008

*Preliminary Findings: Foundation Formation,
Governance, and Professional Practice*
Foundation Trustees, Directors, and
Officers
The Andy Warhol Foundation for the
Visual Arts
New York, NY

February 5, 2008

*Preliminary Findings: Foundation Formation,
Governance, and Professional Practice*
Legal Advisors to Artist-Endowed
Foundations
Ford Foundation
New York, NY

February 19, 2008

*Preliminary Findings: Foundation Educational
and Charitable Activities*
Foundation Trustees, Directors, and
Officers
Teleconference

March 4, 2008

*Preliminary Findings: Foundation Formation,
Governance, and Professional Practice*
Artist-Endowed Foundation Donors
Roy Lichtenstein Foundation
New York, NY

March 18, 2008

*Preliminary Findings: Foundation Formation,
Governance, and Professional Practice*
Foundation Trustees, Directors, and
Officers
The Getty Foundation, Getty Research
Institute
Los Angeles, CA

April 7, 2008

*Preliminary Findings: Foundation Practice—
Support to Individual Artists*
Foundation Trustees, Directors, and
Officers
The Pollock-Krasner Foundation
New York, NY

May 5, 2008

*Preliminary Findings: Foundation Practice—
Administration of Artists' Archives*
Foundation Trustees, Directors, and
Officers
Teleconference

Presentations of Preliminary Findings

October 13, 2007

33rd Annual Conference on Social
Theory, Politics and the Arts (STP&A)
Robert F. Wagner Graduate School of
Public Service
New York University
New York, NY

December 10, 2007

Nonprofit Sector and Philanthropy
Program
The Aspen Institute
Roundtable: *Hand-in-Hand: Linking
Research to Strategic Philanthropy*
Washington, DC

September 18, 2008

Center for Arts and Cultural Policy
Studies
Woodrow Wilson School of Public and
International Affairs
Princeton University
Princeton, NJ

October 13, 2008

Grantmakers in the Arts
Roundtable: *Foundation Formation,
Governance, and Professional Practice*
Atlanta, GA

November 19, 2008

Steinhardt School of Culture, Education,
and Human Development
Program in Visual Arts Administration
Robert F. Wagner Graduate School of
Public Service
New York University
New York, NY

December 6, 2008

Art Basel Miami Beach
Art Basel Conversations: *The Artist as
Philanthropist*
Miami, FL

October 19, 2009

Grantmakers in the Arts
Roundtable: *Alternative Forms for Artists'
Posthumous Philanthropy*
Brooklyn, NY

B. Participants: Interviews and Focus Group Convenings

Bruce Altshuler, Director, Program in Museum Studies, New York University, NY

Nancy Anderson, Executive Director, Leslie Powell Foundation, OK

Robert Anthoine Esq., Chairman Emeritus, Aperture Foundation, NY

Alberta Arthurs, Former Director, Arts and Culture, The Rockefeller Foundation, NY

Anonymous Artist, Founding Donor, Artist's Resource Trust (A.R.T.) Fund, MA

Andy Augenblick, President, Emigrant Bank Fine Art Finance LLC, NY

Kavie Barnes, Curatorial Coordinator and Assistant to the Chief Curator, Rubin Museum of Art, NY

Alexandra Benjamin, Executive Director, Mandelman-Ribak Foundation, NM

Charles C. Bergman, Chairman and CEO, The Pollock-Krasner Foundation, NY

Victoria B. Bjorklund Esq., Simpson Thacher & Bartlett LLP, NY

Donald M. Blinken, Former President, The Mark Rothko Foundation, NY

Rebecca Blunk, Executive Director, New England Foundation for the Arts, MA

Fariba Bogzaran, Artist, Executive Director, Lucid Art Foundation, CA

Michael F. Brenson, Faculty, Milton Avery Graduate School of the Arts, Bard College, NY

Kerrie Buitrago, Executive Vice President, The Pollock-Krasner Foundation, NY

Debra Burchett-Lere, Director, Sam Francis Foundation, CA

Bloum Cardenas, Artist, Trustee, Niki Charitable Art Foundation, CA

Alessandra Carnielli, Executive Director, The Pierre and Tana Matisse Foundation, NY

Gary S. Castle FCA, and Jeffrey Perelman CPA, Anchin, Block & Anchin LLP, NY

Michael Chamberlain, Chief Operating Officer, New Mexico Community Foundation, NM

Marie P. Charles, Director, and Frederick D. Ballou, Trustee, Lachaise Foundation, MA

Pamela Clapp, Program Director, The Andy Warhol Foundation for the Visual Arts, NY

Heidi Colman-Freyberger, Co-Author, *Barnett Newman: A Catalogue Raisonné*, NY

Jack Cowart, Executive Director, Roy Lichtenstein Foundation, NY

Jeremy Cox and Naomi Lyons, Co-Trustees, Frederick and Francis Sommer Foundation, AZ

Brenda Danilowitz, Chief Curator, The Josef and Anni Albers Foundation, CT

Penelope Dannenberg, Former Director of Programs, New York Foundation for the Arts, NY

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Hirshhorn Museum and Sculpture Garden,
Smithsonian Institution, DC

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W. Washington Jr. and Mrs. Janie Rogella
Washington Foundation, WA

Jenny Dixon, Executive Director, The
Isamu Noguchi Foundation and Garden
Museum, NY

Jennifer Dowley, President, Berkshire
Taconic Community Foundation, MA

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Institution, NY

Kendall Clark Engelman, Trustee, Xeric
Foundation, MA

Richard Estes, Artist, President, Acadia
Foundation, ME

Jack Flam, President, The Dedalus
Foundation, NY

Sharon Flescher, Executive Director,
International Foundation for Art
Research, NY

Gus Foster, Artist, President, Veritas
Foundation, NM

Marion R. Fremont-Smith, Senior
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Diane Frankel, Executive Director, Artists'
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August L. Freundlich, Former President,
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Paul N. Frimmer Esq., Irell & Manella LLP,
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Louis Conservation Fund, Washington,
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Cynthia Gehrig, President, Jerome
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School of Law, NY

Elizabeth Glassman, President, Terra
Foundation for American Art, IL

Fred T. Goldberg Jr., Partner, Skadden,
Arps, Slate, Meagher & Flom LLP,
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The Museum of Contemporary Art, Los
Angeles, CA

Richard Grant, Executive Director,
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Kimi Green, Director of Donor
Development, New Mexico Community
Foundation, NM

Anita Gross, Vice President, Chihuly Inc.,
WA

Jerome K. Grossman Esq., Executor,
Estate of Helen Farr Sloan, DE

Julia Gruen, Executive Director, The
Keith Haring Foundation, NY

Kate Guedj, Director of Philanthropic
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Frances R. Hill, Director, Graduate Tax Program, University of Miami School of Law, FL

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Louise Kerz Hirschfeld, President, Al Hirschfeld Foundation, NY

Alexander Hollender Esq., President, The Andre and Elizabeth Kertesz Foundation, NY

Henry T. Hopkins, President, Falkenstein Foundation, CA

Robert Indiana, Artist, ME

Motoko Inoue, Director of Publishing, Eric Carle Studio, MA

John Jacob, Director, Inge Morath Foundation, NY

Joseph Jacobs, Former Executive Director, The Renee and Chaim Gross Foundation, NY

Stanley N. Katz, Director, Center for Arts and Cultural Policy Studies, Woodrow Wilson School, Princeton University, NJ

Lyn Kienholz, Director, California International Arts Foundation, CA

John R. Killacky, Former Program Officer, Arts and Culture, The San Francisco Foundation, CA

Angie Kim, Former Program Officer, The Getty Foundation, CA

Gary Knecht, Secretary/Treasurer, Artists' Legacy Foundation, CA

Ann Koll, Executive Director, Emilio Sanchez Foundation, NY

Linda Kramer, Executive Director, Nancy Graves Foundation, NY

Peter W. Kunhardt, Trustee, Gordon Parks Charitable Trust, NY

Susan Kutliroff, Secretary/Treasurer, George and Helen Segal Foundation, NJ

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Barbara Hunt McLanahan, Executive Director, Judd Foundation, NY

Thomas McNulty, Fine Arts Librarian, Elmer Holmes Bobst Library, New York University, NY

Ann McQueen, Former Senior Program Officer, The Boston Foundation, MA

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James Shulman, Executive Director,
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Joan Weinstein, Deputy Director, The
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J. Patrick Whaley Esq., President, Sam
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John Wilmerding, Trustee, Andrew and
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C. Research Partners

Bibliographic Research

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Lowery Stokes Sims, Curator, Museum of Arts and Design

Kavie Barnes, Curatorial Coordinator and Assistant to the Chief Curator, Rubin Museum of Art, and Study Research Associate, The Aspen Institute's National Study on Artist-Endowed Foundations

Carmen Rogers, Doctoral Candidate, Robert E. Wagner Graduate School of Public Service, New York University. Preliminary research.

Qualitative Research: Key Informant Interviews and Focus Group Convenings

Christine J. Vincent, Study Director, and Kavie Barnes, Study Research Associate, The Aspen Institute's National Study of Artist-Endowed Foundations

William Keens, Principal, and Caroline Marshall, Senior Consultant, WolfBrown. Convening documentation.

Quantitative Research

Initial Research 2007

Holly Sidford, Elizabeth Casale, and Adrian Ellis, Principals, Lauren Arana, Associate, and Andre Kimo Stone Guess, Data Analyst, AEA Consulting

Kavie Barnes, Study Research Associate, The Aspen Institute's National Study of Artist-Endowed Foundations. Supplemental research.

Updated and Expanded Analysis 2008

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Charles C. Bergman, Chairman and CEO, The Pollock-Krasner Foundation

James T. Demetrian, Director Emeritus, Hirshhorn Museum and Sculpture Garden, Smithsonian Institution

Lowery Stokes Sims, Curator, Museum of Arts and Design

James Allen Smith, Vice President and Director of Research and Education, The Rockefeller Archive Center

Stephen K. Urice, Associate Professor of Law, University of Miami School of Law

E. Donor Consortium

AG Foundation

The Josef and Anni Albers Foundation

The Aspen Institute, Program on Philanthropy and Social Innovation

Ford Foundation

Jacques and Natasha Gelman Trust

The Getty Foundation

The Adolph and Esther Gottlieb Foundation

Harpo Foundation

Jerome Foundation

The Joyce Foundation

Roy Lichtenstein Foundation

Pierre and Tana Matisse Foundation

Joan Mitchell Foundation

New York Community Trust

The Pollock-Krasner Foundation

Rockefeller Brothers Fund

The Judith Rothschild Foundation

Louisa Stude Sarofim

Eugene V. and Claire E. Thaw Charitable Trust

The Andy Warhol Foundation for the Visual Arts

The Henry Luce Foundation has provided support specifically to the Study's research and publication activities addressing the public benefit of artist-endowed foundations.

APPENDIX A.2

THE FIELD

A. Bibliography of Philanthropy

An extensive and ever-expanding literature documents the philanthropic sector in the US and abroad. A brief selection of this literature is cited here as a context for the emerging artist-endowed foundation field. This select bibliography of the literature of philanthropy is organized in the following sections:

- 1) the history of philanthropy in the United States;
- 2) the foundation sector as it now stands in scope and scale;
- 3) regulation of private foundations;
- 4) philanthropy in culture and the arts;
- 5) the international context for United States philanthropy;
- 6) current debates about philanthropy and foundations; and
- 7) sources of bibliographies and topical lists of philanthropy publications.

Bibliographic Research Team

This select bibliography of the literature of philanthropy was prepared as one part of the bibliographic research undertaken for the Aspen Institute's National Study of Artist-Endowed Foundations. The bibliography was prepared as an initial draft in June 2008. It was researched and compiled by Kavie Barnes, MA, Visual Arts Administration, Steinhardt School of Culture, Education, and Human Development, New York University, 2008. Preliminary research was conducted by Carmen Marie Rogers, PhD candidate, Public Policy, Robert F. Wagner Graduate School of Public Service, New York University. Barnes and Rogers worked with supervising faculty Ruth Ann Stewart, clinical professor of public policy, Robert F. Wagner Graduate School of Public Service, New York University, and consulting scholar Lowery Stokes Sims, curator, Museum of Arts and Design. The bibliography was edited and updated in June 2010 by Study Director Christine J. Vincent.

Two other aspects of bibliographic research undertaken for the Study include a selection of publications issued by or in association with artist-endowed foundations or with their permissions or funding support, and a list of references addressing key issues in the formation and operation of artist-endowed foundations and their charitable programs.¹

The History of Philanthropy in the United States

Burlingame, Dwight, ed. *The Responsibilities of Wealth*. Bloomington, IN: Indiana University Press, 1992.

Reviews the American philosophy of charity, including Andrew Carnegie's classic essay, *The Gospel of Wealth*.

Friedman, Lawrence Jacob, and Mark D. McGarvie. *Charity, Philanthropy, and Civility in American History*. Cambridge, UK: Cambridge University Press, 2003.

Describes the evolution of organized giving in the US from its roots in charity to institutional philanthropy.

Hunt, Erica. *African-American Philanthropy: A Legacy of Giving*. New York: Twenty-First Century Foundation, 2003.

Describes the tradition of organized philanthropy in the African-American community and cites the contributions of African-American philanthropists as donors and as founders of charitable institutions.

Kiger, Joseph C. *Philanthropic Foundations in the Twentieth Century*. Westport, CT: Greenwood Press, 2000.

Provides an overview of the development of modern foundations, their antecedents, characteristics, governance structures, program activities, and history of regulation.

McCarthy, Kathleen D., ed. *Lady Bountiful Revisited: Women, Philanthropy and Power*. New Brunswick, NJ: Rutgers University Press, 1990.

Discusses the pivotal role of women in the evolution of American philanthropy, both as patrons and donors, as well as founders of charitable institutions.

Odendahl, Teresa, ed. *America's Wealthy and the Future of Foundations*. Arlington, VA: Council on Foundations / Foundation Center / Yale University Program on NonProfit Organizations, 1987.

Examines donors' attitudes, policy regulations, and economic forces contributing to the motivational schema that has influenced formation of the sector's larger private foundations.

Smith, Bradford, Sylvia Shue, Jennifer Vest, and Joseph Villareal. *Philanthropy in Communities of Color*. Indianapolis, IN: Indiana University Press, 1999

Describes the histories and traditions of philanthropy in eight ethnic communities in the US.

The Foundation Sector: An Overview

Lawrence, Steven, and Reina Mukai. *Foundation Growth and Giving Estimates, Current Outlook, 2010 Edition*. New York: Foundation Center, 2010.

Reports on foundation growth and trends in foundation giving. Notes that independent foundations, including family foundations, account for about 89 percent of all foundations and 72 percent of foundation giving. Statistics for 2008 cite 67,379 independent foundations with aggregate assets totaling \$456 billion. Among foundations with at least \$1 million in assets, close to two-thirds were established after 1989.

The number of independent foundations increased one-half of one percent between 2007 and 2008, the slowest rate of growth since 1981. Aggregate assets held by independent foundations decreased 19.2 percent during the period while gifts and bequests received by independent foundations declined 23.1 percent in that time. Giving by independent foundations increased five percent in 2008, but projected giving for 2009 declined 8.9 percent, although that level still exceeds giving in 2006.

Lawrence, Steven. *Key Facts on Family Foundations*. Rev ed. New York: Foundation Center, 2010.

Provides a snapshot of family foundation data for 2008, the most recent year for which data are available currently. Reports 38,339 independent foundations with measurable donor or donor-family involvement. These represent more than half of all independent foundations and more than half of all foundation giving, assets, and new gifts or bequests from donors. Sixty-four percent of family foundations reported less than \$1 million in assets, and 87 percent reported assets less than \$5 million. Forty-seven percent of family foundations reported less than \$50,000 in giving.

Renz, Loren, and David Wolcheck. *Perpetuity or Limited Lifespan, How Do Family Foundations Decide? Intentions, Practices, and Attitudes*. New York: Foundation Center, 2009.

Presents findings of a trend toward non-perpetuity among family foundations, with one-third of foundations surveyed either uncertain about the choice or intending to terminate in a specified time frame.

Regulation of Private Foundations

Collins, Sarah, ed. *Foundation Fundamentals, 8th Edition*, 6–8. New York: Foundation Center, 2008. Abridged Online Books edition. <http://www.foundationcenter.org/>

Provides an overview of foundations and their role in philanthropy. Offers a condensed history of the foundation field in light of the cycles of Congressional legislation to define and limit private foundations and their activities. Discusses the most recent action (Pension Protection Act of 2006) and the nonprofit sector's parallel initiative to strengthen self-regulation (Panel on the Nonprofit Sector).

Edie, John A. *Congress and Private Foundations: An Historical Analysis*. Arlington, VA: Council on Foundations, 1987.

Examines the history of private foundation regulation by Congress. Details the 1969 Tax Act, the legislation that instituted the current regulatory framework for foundations and defined for the first time the distinctions between private foundations, private operating foundations, and public charities. (Note: Among numerous changes, the Act also eliminated income tax charitable deductions based on fair market value by creators who contribute their works charitably.)

Fremont-Smith, Marion R. *Governing Nonprofit Organizations: Federal and State Law and Regulation*. Cambridge, MA: Belknap Press of Harvard University Press, 2004.

Reviews the comprehensive framework for regulation of the nonprofit sector, including private foundations, as it has evolved at both the state and federal levels through legislation, court decisions, and regulatory rulings.

Hill, Frances R., and Douglas M. Mancino. *Taxation of Exempt Organizations*. Valhalla, NY: Thomson/RIA, 2002–2008.

Outlines the increasingly complex rules that govern organizations recognized as tax-exempt under federal law, including private foundations.

Philanthropy in Culture and the Arts

McCarthy, Kathleen D. “American Cultural Philanthropy: Past, Present, and Future.” *Annals of the American Academy of Political and Social Science* 471 (1984): 13–26.

Traces the beginnings and evolution of grantmaking in the arts and cultural fields. Finds a sustained interest among foundations even as changing trends have shaped different directions for that interest and altered the types of foundations involved.

Renz, Loren. *Arts Funding Snapshot 2006: Vital Signs, Data & Trends in Grants to the Arts*. New York: Foundation Center / Grantmakers in the Arts, 2008.

Reports changes in the scale and focus of foundation grants to the arts, art education, and humanities, drawing on 2006 data. About one-third of all giving to the arts, \$711 million, went to museums, and of that total, 56 percent (or more than \$400 million) was directed to art museums; separately, visual arts and architecture received \$168 million, or seven percent of all arts giving, and historic preservation received five percent, or \$112 million.

Renz, Loren, and Josefina Atienza. *Foundation Funding for Arts Education: An Overview of Recent Trends*. New York: Foundation Center / Grantmakers in the Arts, 2005.

Reviews grantmaking to arts education, drawing on 2003 data. More than \$39 million in grants to visual arts education and art museum education represented almost 19 percent of all arts education grant dollars.

Renz, Loren, Steven Lawrence, and James Allen Smith. *Foundation Funding for the Humanities: An Overview of Current and Historical Trends*. New York: Foundation Center / American Academy of Arts and Sciences, 2004.

Examines grantmaking in the humanities, drawing on 2002 data. Finds that grants to art history totaled \$2.9 million, but accounted for less than one percent of all grant dollars for humanities; grants to historical activities and cultural preservation were difficult to disaggregate from overall history-related grants.

Smith, James Allen. "Foundations as Cultural Actors." In *American Foundations, Roles and Contributions*. Edited by Helmut K. Anheier and David C. Hammack. Washington, DC: Brookings Institution Press, 2009.

Toepler, Stefan. "Roles of Foundations and Their Impact in the Arts." In *American Foundations, Roles and Contributions*.

Two essays discuss the evolution of cultural philanthropy in the US and describe the ways that private foundations have influenced development of the nonprofit arts sector and the greater cultural economy, noting the strong and longstanding orientation of the nonprofit arts sector to the market place and dependence on earned revenue.

US Philanthropy in an International Context

Ilchman, Warren F., Stanley N. Katz, and Edward L. Queen, II, eds. *Philanthropy in the World's Traditions*. Bloomington: Indiana University Press, 1998.

Provides a context for the practice of philanthropy in the US by examining the traditions of giving in cultures and religions around the globe.

Prewitt, Kenneth, Mattei Dogan, Steven Heydemann, and Stefan Toepler, eds. *The Legitimacy of Philanthropic Foundations: United States and European Perspectives*. New York: Russell Sage Foundation, 2006.

Considers the private foundation sectors in the US and in Europe and compares the ways in which they have evolved within differing legal frameworks and in response to varied social imperatives.

Schluter, Andreas, Volker Then, and Peter Walkenhorst, eds. *Foundations in Europe: Society, Management and Law*. London: Directory of Social Change, 2001.

Offers an overview of foundations in Europe, their histories, and comparative country profiles. Reports that Spain and Italy have vibrant foundation sectors, each with strong emphases in arts and culture; France contrasts, with a foundation sector less developed and only nominally involved in arts and culture, due possibly to the dominant role of state subsidies. Foundations in all three countries are most likely to be operating foundations, those that directly conduct charitable programs.

Toepler, Stefan. "Operating in a Grantmaking World: Reassessing the Role of Operating Foundations." In *Private Funds, Public Purpose: Philanthropic Foundations in International Perspective*. Edited by Helmut K. Anheier and Stefan Toepler. New York: Kluwer Academic/Plenum Publishers, 1999.

Contrasts the significant role played by operating foundations in countries abroad with that in the US, and examines the operating foundation form in this country, discussing reasons it has received less attention in a sector shaped by a "grantmaking bias."

Debates and Criticisms: Philanthropy and Foundations

Bombardieri, Marcella, and Walter V. Robinson. "Wealthiest Nonprofits Favored by Foundations." *Boston Globe*, January 11, 2004.

http://www.boston.com/news/nation/articles/2004/01/11/wealthiest_nonprofits_favored_by_foundations/

Cites evidence that current public policy providing charitable tax incentives fosters giving to elite institutions at the expense of charity for the needy.

Boris, Elizabeth T., and C. Eugene Steuerle. *Philanthropic Foundations: Payout and Related Public Policy Issues*. Washington, DC: Urban Institute, 2004.

Comments on the debate about whether or not foundations are serving the public benefit commensurate with the scale of their tax-sheltered resources.

Eisenberg, Pablo. "Foundations Should be Required to Disclose Data on Diversity." Washington, DC: Chronicle of Philanthropy, 2008.

Questions the efficacy of foundations that lack diversity among trustees and staff and make few grants that benefit disadvantaged and diverse communities.

Fleishman, Joel. "What Ails Foundations: Transparency and Accountability." In *The Foundation: A Great American Secret, How Private Wealth is Changing the World*, 215–233. Philadelphia: Public Affairs Books, 2007.

Considers the link between foundations' lack of transparency, lack of accountability, public invisibility, and vulnerability to increased regulation.

Fremont-Smith, Marion R. and Andras Kosaras. *Wrongdoing by Officers and Directors of Charities: A Survey of Press Reports 1995–2002*. Cambridge, MA: Hauser Center for Nonprofit Organizations, Harvard University, September 2003.

Raises the question of how effectively foundations are regulated by surveying eight years of press reports on wrongdoing by foundation officers and directors.

Gates, William H., and Chuck Collins. *Wealth and Our Commonwealth: Why America Should Tax Accumulated Fortunes*. Boston: Beacon Press, 2002.

Addresses challenges to the estate tax as one key component of the nation's system of incentives for private philanthropy supporting the nonprofit sector.

Gibson, Eric. "Fractional Gifts: Having Your Art and Selling It Too." *Wall Street Journal*, November 17, 2006.

Asks if donors who make fractional gifts of art are charitably motivated and whether cultural institutions that receive the gifts are serving a public benefit.

Healy, Beth, Francie Latour, Sacha Pfeiffer, Michael Rezendes, and Walter V. Robinson. "Charity Money Funding Perks." *Boston Globe*, November 9, 2003.

http://www.boston.com/news/nation/articles/2003/11/09/charity_money_funding_perks/

Presents evidence that some foundations are used for the private benefit of their donors and other insiders.

Independent Sector, Panel on the Nonprofit Sector. *Principles for Good Governance and Ethical Practice: A Guide for Charities and Foundations*. Washington, DC: Independent Sector, 2007.

Addresses criticism of the nonprofit sector's ethics by the public, the press, and Congress. Offers principles addressing legal compliance and public disclosure, effective governance, strong financial oversight, and responsible fundraising.

MacDonald, G. Jeffrey. "Where Are All the Charitable Bequests?" *Christine Science Monitor*, November 19, 2007. <http://www.csmonitor.com/2007/1119/p13s03-wmgn.html>

Reviews data indicating estate tax incentives may be necessary to stimulate posthumous philanthropy, as distinct from charitable giving during donors' lifetimes.

Manny, Jill S. "Nonprofit Payments to Insiders and Outsider: Is the Sky the Limit?" In *Fordham Law Review* 76, no. 2 (2007): 735.

Considers charges that some nonprofits, including foundations, pay excessive compensation to insiders and others.

New York Times Editorial Board. "Giving and Taxes." *New York Times*, March 20, 2009, A26, New York edition.

Supports a proposed cap to itemized deductions by high-income taxpayers, citing research indicating wealthy donors would maintain their philanthropy without tax deductions.

Palmer, Stacy. "IRS Panel Finds Problems with Deductions Taken by Art Donors." *Chronicle of Philanthropy*, June 6, 2008. <http://philanthropy.com/blogPost/IRS-Panel-Finds-Problems-Wi/10754/>

Asks whether art appraisals for the purpose of tax reduction can be trusted, given findings citing 47 percent over-valuation for charitable gifts of art and 58 percent under-valuation of art items in estate and noncharitable gift appraisals.

Reich, Rob. "A Failure of Philanthropy: American Charity Shortchanges the Poor and Public Policy Is Partly to Blame." *Stanford Social Innovation Review*, Winter 2005.

Challenges the efficacy of charitable tax incentives by questioning whether the system as it stands is equitable.

Reich, Rob. "Would Americans Make Charitable Donations Without Tax Incentives?" *Stanford Social Innovation Review*, Winter 2005.

Questions whether tax incentives for philanthropy are necessary.

Sources for Bibliographies and Topical Lists of Philanthropy Publications

Philanthropy Generally

The Center on Philanthropy at Indiana University

www.philanthropy.iupui.edu

Bibliography of research on the history and traditions of philanthropy.

Center on Wealth and Philanthropy, Boston College

www.bc.edu/research/cwp/

Bibliography of multidisciplinary research on the relations between affluence, motivations for charitable involvement, and philanthropic practice.

Council on Foundations

www.cof.org

Bibliographic resources on all aspects of foundation formation, operation, and regulation.

Forum of Regional Association of Grantmakers

www.givingforum.org

Concise reading lists to help those new to the sector to understand the structure, practice, and history of philanthropy.

Foundation Center

www.foundationcenter.org

Searchable database of the literature of philanthropy and a series of bibliographies organized as resource lists on key topics in philanthropy.

FOLIO (Foundation Literature Online)

<https://folio.iupui.edu/>

Online digital repository of foundation-sponsored research and publications addressing all aspects of philanthropy.

Independent Sector

www.independentsector.org

Publications on the principles and practice of transparency and accountability for charitable organizations.

Specific Types of Foundations

Association of Small Foundations

www.smallfoundations.org

Literature on the operation of foundations with few or no staff members.

Grantmakers in the Arts

www.giarts.org

Online library of publications concerning cultural philanthropy and a digest of publications on issues relevant to the nonprofit arts field.

National Center for Family Philanthropy

www.ncfp.org

List of resources and links to online sites providing practical information in philanthropy generally and on topics of interest to family foundations.

¹ For the former, see **Part A. Findings: Overview of the Field** and **Appendix A.2 The Field: C. Foundation Publications**. For the latter, see **Part B. Considerations in Foundation Practice: Appendix B. Foundation Practice, A. References**.

B. Snapshot Profiles: Largest Artist-Endowed Foundations

This appendix provides brief data profiles of 134 artist-endowed foundations that reported assets of at least \$1 million on the annual information return (Form 990-PF) filed with the Internal Revenue Service (IRS) for tax year 2005 or tax year 2008.¹ The former year is the final benchmark year used for the Study's field data profile.² The latter is the most recent year for which returns are available for most foundations as of 2010. Eleven foundations, asterisked, were created after 2005 or identified after preparation of the field data profile. Fifteen foundations that reported assets less than \$1 million for tax year 2005, or were established after that year, reported assets of at least \$1 million for tax year 2008. Seven foundations that reported assets of at least \$1 million for tax year 2005 subsequently reported assets less than that for tax year 2008.³

Definition of Artist-Endowed Foundation, Artists' Assets, and Visual Artists

For the purposes of the Aspen Institute's National Study of Artist-Endowed Foundations, an *artist-endowed foundation* is a tax-exempt, private foundation created or endowed by a visual artist, the artist's surviving spouse, or other heirs or beneficiaries to own the artist's assets for use in furthering exempt charitable and educational activities serving a public benefit. *Artists' assets* derive from art-related activities, as well as other sources unrelated to art. Among assets conveyed to artist-endowed foundations are financial and investment assets, art assets (such as art collections, archives, libraries, and copyrights and intellectual property), real property (such as land, residences, studios, exhibition facilities, and nature preserves), and other types of personal property.

Visual artists are defined by the Study as those whose professional activities have produced art sales data or whose works have been represented in collections, critical publications, databases, and venues of professional art and design fields. Visual artists identified as associated with private foundations were categorized in five broad primary roles, based on those defined in standard bibliographic references: painters, sculptors, photographers, illustration artists (animators, cartoonists, comic book artists, and illustrators), and designers (architects, craft artists, graphic designers, and product, theatrical, or interior designers).⁴

Snapshot Profile Content

Artist Information

The list of foundations is organized alphabetically by artist, noting the respective foundation. Artists' primary roles are identified based on standard bibliographic references, along with dates of birth and, if applicable, death.

Foundation Information

The state to which the foundation reports or with which it is registered is listed, as is the state of the foundation's address if that is different from the reporting state, followed by the employer identification number. The Ruling Year in which a foundation's application for tax exemption was approved by the IRS is given, along with the creator of the foundation, defined for these purposes as the individual whose actions committed the artist's assets to charitable use. The foundation type, based on function, is noted, as well as the URL for the foundation's website, if available.

Financial Dimensions

Two basic financial metrics are given for each foundation: fair market value of total assets; and total charitable purpose disbursements, including total grant expenditures, if paid. Grantmaking focus is characterized broadly based on grants reported in the annual information returns (Forms 990-PF). Charitable purpose disbursements include two types of expenditures: contributions, gifts, and grants paid; and charitable operating and administrative expenses paid. An example of the latter would be costs to administer grant programs, as well as expenses to conduct direct charitable activities, as is the case for study and exhibition programs, house museums, artists' residencies, art education classes, and the like.

For more extensive information, each foundation's annual information return (Form 990-PF), with detailed data on a wide range of dimensions, can be viewed online at GuideStar (www.guidestar.org) by searching on the foundation's name or employer identification number.

Foundations Not Listed

Criteria used to identify foundations for the Study's analysis are discussed in **1.1 Research Program**. Not listed in this appendix are artist-endowed foundations reporting assets less than \$1 million for tax year 2005 and tax year 2008. Foundations of living donors often operate on a pass-through basis, expending most of the funds contributed by their donor, and therefore are not likely to appear in this list. Similarly, new foundations created following the death of an artist typically do not receive the bulk of their donor's bequest immediately and often remain modestly funded for several years; such foundations are less likely to appear in this list. Finally, the list does not include foundations that terminated prior to 2005, although they may have reported assets of at least \$1 million when active.

Artist-Endowed Foundations
Reporting Assets of \$1 Million and Above as of 2005 or 2008

EDWIN AUSTIN ABBEY, Painter and Illustrator

1852–1911

Abbey Memorial Scholarships Trust*

NY. EIN 13-6053133

Ruling Year 1982. Initial entity established 1926.

Creator: The artist's surviving spouse, deceased

Function: Grantmaking foundation providing single organization support (The Incorporated Edwin Austin Abbey Memorial Scholarships, London, UK) for scholarships and fellowships at the British School in Rome

URL: www.abbey.org.uk

2005 Assets: \$1,575,601

2005 Charitable Purpose Disbursements: \$57,375, including grants of \$54,269

2008 Assets: \$1,434,744

2008 Charitable Purpose Disbursements: \$46,041, including grants of \$44,730

CHARLES ADDAMS, Cartoonist

1912–1988

Tee and Charles Addams Foundation

NY. EIN 11-3506582

Ruling Year 2000

Creator: The artist's surviving spouse, deceased

Function: Study and exhibition foundation

URL: www.charlesaddams.com

2005 Assets: \$7,243,944

2005 Charitable Purpose Disbursements: \$123,907

2008 Assets: \$10,142,957

2008 Charitable Purpose Disbursements: \$433,612, including grants of \$2,200

JOSEF ALBERS, Painter, Designer, Theorist, and Educator

1888–1976

ANNI ALBERS, Designer, Printmaker, and Educator

1899–1994

The Josef Albers Foundation Inc. (dba The Josef and Anni Albers Foundation)

NY, CT. EIN 23-7104223

Ruling Year 1972

Creator: The artists

Function: Comprehensive foundation operating a study and exhibition program, making discretionary grants, and providing artists' residencies

URL: www.albersfoundation.org

2005 Assets: \$18,803,968

2005 Charitable Purpose Disbursements: \$1,623,157, including grants of \$107,150

2008 Assets: \$13,709,665

2008 Charitable Purpose Disbursements: \$1,962,960, including grants of \$99,487

LINDA LEE ALTER, Painter and Collector

Born 1939

Leeway Foundation

PA. EIN 23-2727140

Ruling Year 1994

Creator: The artist and her family

Function: Grantmaking foundation supporting social change projects by women and transgender artists, primarily in the Delaware Valley region

URL: www.leeway.org

2005 Assets: \$19,417,293

2005 Charitable Purpose Disbursements: \$818,131, including grants of \$275,263

2008 Assets: \$14,162,964

2008 Charitable Purpose Disbursements: \$1,128,998, including grants of \$368,285

DONALD M. ANDERSON, Graphic Designer and Educator

1915–1995

Donald M. Anderson Foundation

WI. EIN 39-6614493

Ruling Year 1995

Creator: The artist

Function: Grantmaking foundation providing single organization support (Graphic Design Program, Art Department, University of Wisconsin-Madison)

URL: www.donaldandersonfoundation.org

2005 Assets: \$1,049,012

2005 Charitable Purpose Disbursements: Grants of \$48,694

2008 Assets: \$668,601

2008 Charitable Purpose Disbursements: Grants of \$55,311

ALEXANDER ARCHIPENKO, Sculptor

1887–1964

The Archipenko Foundation

DE, NY. EIN 13-4123083

Ruling Year 2000

Creator: The artist's surviving spouse

Function: Study and exhibition foundation

URL: www.archipenko.org

2005 Assets: \$1,542,290
2005 Charitable Purpose Disbursements: \$124,649
2008 Assets: \$1,195,038
2008 Charitable Purpose Disbursements: \$178,192

RICHARD AVEDON, Photographer
1923–2004

The Richard Avedon Foundation Inc.
DE, NY. EIN 20-1275443
Ruling Year 2004
Creator: The artist
Function: Study and exhibition foundation
URL: www.richardavedon.com
2005 Assets: \$4,602,262
2005 Charitable Purpose Disbursements: \$308,575
2008 Assets: \$3,821,957
2008 Charitable Purpose Disbursements: \$1,123,455

MILTON AVERY, Painter

1885–1965

SALLY MICHEL AVERY, Painter and Illustrator

1902–2003

Milton and Sally Avery Arts Foundation Inc.
NY. EIN 13-3093638
Ruling Year 1983
Creator: Sally Michel Avery
Function: Grantmaking foundation supporting visual art education and artist-support programs, primarily in the New York City region
URL:
2005 Assets: \$4,420,396
2005 Charitable Purpose Disbursements: Grants of \$389,300
2008 Assets: \$3,012,125
2008 Charitable Purpose Disbursements: Grants of \$537,000

ROSEMARIE BECK, Painter

1923–2003

Rosemarie Beck Foundation
NY, ME. EIN 73-1663290
Ruling Year 2006
Creator: The artist
Function: Study and exhibition foundation

URL: www.rosemariebeck.org
2005 Assets: \$2,323,827
2005 Charitable Purpose Disbursements: Grants of \$56,950
2008 Assets: \$2,208,297
2008 Charitable Purpose Disbursements: Grants of \$2,500

WILLIAM ADAIR BERNOUDY, Architect

1910–1988

Gertrude and William A. Bernoudy Foundation*
MO, IL. EIN 43-6512119
Ruling Year 1995
Creator: The artist and his spouse, deceased
Function: Grantmaking foundation supporting culture, community betterment, historic preservation, and architectural education, primarily in the St. Louis region
URL:
2005 Assets: \$13,910,947
2005 Charitable Purpose Disbursements: \$1,203,474, including grants of \$1,170,000
2008 Assets: \$9,348,302
2008 Charitable Purpose Disbursements: \$1,017,227, including grants of \$965,875

FRANCES BLAKEMORE, Painter and Collector

1906–1997

Blakemore Foundation
WA. EIN 91-1505735
Ruling Year 1996
Creator: The artist and her spouse, deceased
Function: Grantmaking foundation supporting Asian fine arts and Asian language fellowships
URL: www.blakemorefoundation.org
2005 Assets: \$11,972,477
2005 Charitable Purpose Disbursements: \$1,291,027, including grants of \$1,187,457
2008 Assets: \$7,059,835
2008 Charitable Purpose Disbursements: \$1,183,665, including grants of \$1,061,011

ALBERT BLOCH, Painter and Educator

1882–1961

Albert Bloch Foundation
KS. EIN 48-1216501
Ruling Year 2003
Creator: The artist's surviving spouse, deceased
Function: Study and exhibition foundation

URL:

2005 Assets: \$2,407,687

2005 Charitable Purpose Disbursements: \$2,972

2008 Assets: \$2,945,401

2008 Charitable Purpose Disbursements: \$3,413

HERB BLOCK, Editorial Cartoonist

1909–2001

The Herb Block Foundation

VA, DC. EIN 26-0008276

Ruling Year 2002

Creator: The artist

Function: Grantmaking foundation supporting social justice programs, scholarships for Washington, DC, community college students, and foundation-initiated projects in editorial cartooning

URL: www.herbblockfoundation.org

2005 Assets: \$57,978,156

2005 Charitable Purpose Disbursements: \$2,012,426, including grants of \$1,163,000

2008 Assets: \$54,983,138

2008 Charitable Purpose Disbursements: \$4,447,627, including grants of \$3,163,000

EDITH C. BLUM, Painter and Philanthropist

1892–1976

Edith C. Blum Foundation Inc.

NY. EIN 13-3564317

Ruling Year 1990. Successor to 1976 charitable trust.

Creator: The artist

Function: Grantmaking foundation supporting culture, education, and community betterment, primarily in the New York City region

URL:

2005 Assets: \$15,245,528

2005 Charitable Purpose Disbursements: \$643,883, including grants of \$521,600

2008 Assets: \$14,346,233

2008 Charitable Purpose Disbursements: \$732,996, including grants of \$616,850

RUTH HARRIS BOHAN, Painter and Illustrator

1891–1981

Ruth H. Bohan Foundation

MO. EIN 43-6269867

Ruling Year 1987

Creator: The artist

Function: Grantmaking foundation providing single institution support (University of Kansas)

URL:

2005 Assets: \$13,967,280

2005 Charitable Purpose Disbursements: \$605,614, including grants of \$567,159

2008 Assets: \$14,844,198

2008 Charitable Purpose Disbursements: \$733,689, including grants of \$707,177

LOUISE BOURGEOIS, Sculptor

1911–2010

The Easton Foundation Inc.

NY. EIN 13-3190220

Ruling Year 1984

Creator: The artist

Function: Grantmaking foundation supporting culture, education, artist-support programs, and community betterment, primarily in the New York City region

URL:

2005 Assets: \$259,682

2005 Charitable Purpose Disbursements: Grants of \$203,075

2008 Assets: \$3,872,828

2008 Charitable Purpose Disbursements: \$290,673, including grants of \$273,454

CHARLES EPHRAIM BURCHFIELD, Painter and Illustrator

1893–1967

Charles E. Burchfield Foundation Inc.

NY. EIN 16-6073522

Ruling Year 1967

Creator: The artist

Function: Grantmaking foundation supporting culture, education, and community betterment, primarily in western New York State, including support to Burchfield Penney Art Center, NY

URL:

2005 Assets: \$2,205,336

2005 Charitable Purpose Disbursements: \$102,908, including grants of \$69,100

2008 Assets: \$2,124,460

2008 Charitable Purpose Disbursements: \$139,947, including grants of \$101,000

HANS GUSTAV BURKHARDT, Painter and Collector
1904–1994

Hans G. and Thordis W. Burkhardt Foundation

CA. EIN 95-4392905

Ruling Year 1993

Creator: The artist and his spouse, deceased

Function: Comprehensive foundation operating a study and exhibition program, and making grants to art education

URL: www.burkhardtoundation.org

2005 Assets: \$9,561,280

2005 Charitable Purpose Disbursements: \$144,583, including grants of \$9,250

2008 Assets: \$9,748,418

2008 Charitable Purpose Disbursements: \$218,789, including grants of \$64,200

ALEXANDER CALDER, Sculptor
1898–1976

Calder Foundation Inc. (fka The Alexander and Louisa Calder Foundation Inc.)

NY. EIN 13-3466986

Ruling Year 1991

Creator: The artist's children and grandchildren

Function: Study and exhibition foundation

URL: www.calder.org

2005 Assets: \$8,177,764

2005 Charitable Purpose Disbursements: \$650,357

2008 Assets: \$39,717,893

2008 Charitable Purpose Disbursements: \$862,592, including grants of \$50,000

Painter Hill Foundation Inc.

NY. EIN: 13-3952016

Ruling Year 1997. Foundation terminated 2006.

Creator: The artist's children and grandchildren

Function: Grantmaking foundation providing single organization support (Calder Foundation, NY)

2005 Assets: \$674,775

2005 Charitable Purpose Disbursements: \$0

2008 Assets: N/A

2008 Charitable Purpose Disbursements: N/A

JOSEPH CORNELL, Sculptor
1903–1972

The Joseph and Robert Cornell Memorial Foundation
NY. EIN 13-3097502
Ruling Year 1984
Creator: The artist
Function: Grantmaking foundation supporting education and medical services, and making grants of artworks to museums
URL:
2005 Assets: \$71,418,045
2005 Charitable Purpose Disbursements: \$4,071,223, including grants of \$3,852,500
2008 Assets: \$55,059,046
2008 Charitable Purpose Disbursements: \$3,367,850, including grants of \$3,150,000

JASPER FRANCIS CROPSEY, Painter and Architect
1823–1900

Newington-Cropsey Foundation
NY. EIN 06-0972155
Ruling Year 1978
Creator: The artist's great granddaughter
Function: House museum foundation operating the Cropsey Home and Studio
URL: www.newingtoncropsey.com
2005 Assets: \$18,769,897
2005 Charitable Purpose Disbursements: \$3,379,776, including grants of \$93,995
2008 Assets: \$19,263,938
2008 Charitable Purpose Disbursements: \$3,902,062, including grants of \$128,045

PHILIP CAMPBELL CURTIS, Painter
1907–2000

Philip C. Curtis Charitable Trust for the Encouragement of Art
AZ. EIN 91-2094316
Ruling Year 2002
Creator: The artist
Function: Study and exhibition foundation
URL:
2005 Assets: \$5,374,390
2005 Charitable Purpose Disbursements: \$43,979, including grants of \$10,200
2008 Assets: \$5,142,483
2008 Charitable Purpose Disbursements: \$76,699, including grants of \$9,500

WILLEM DE KOONING, Painter

1904–1997

Willem de Kooning Foundation Inc.

DE, NY. EIN 13-4151973

Ruling Year 2001

Creator: Court-appointed conservators of the artist's property

Function: Study and exhibition foundation

URL: www.dekooning.org

2005 Assets: \$54,851,752

2005 Charitable Purpose Disbursements: \$798,640

2008 Assets: \$55,221,028

2008 Charitable Purpose Disbursements: \$1,273,385

ETTORE DEGRAZIA, Painter

1909–1982

DeGrazia Art and Cultural Foundation Inc.

AZ. EIN 86-0339837

Ruling Year 1979

Creator: The artist

Function: House museum foundation operating the DeGrazia Gallery in the Sun

URL: www.degrazia.org

2005 Assets: \$25,013,061

2005 Charitable Purpose Disbursements: \$984,633, including grants of \$60,434

2008 Assets: \$26,170,703

2008 Charitable Purpose Disbursements: \$968,517, including grants of \$74,029

DOROTHY DEHNER, Sculptor

1901–1994

Dorothy Dehner Foundation for the Visual Arts Inc.

NY. EIN 13-3830526

Ruling Year 1995

Creator: The artist

Function: Grantmaking foundation supporting visual art education

URL:

2005 Assets: \$1,332,809

2005 Charitable Purpose Disbursements: \$22,828, including grants of \$2,000

2008 Assets: \$1,169,238

2008 Charitable Purpose Disbursements: \$24,981

ENRICO DONATI, Painter and Sculptor

1909–2008

E D Foundation

NY. EIN 13-6319615

Ruling Year 1969

Creator: The artist

Function: Grantmaking foundation supporting animal welfare and individual artists

URL:

2005 Assets: \$1,432,119

2005 Charitable Purpose Disbursements: \$65,750, including grants of \$60,750

2008 Assets: \$1,525,676

2008 Charitable Purpose Disbursements: \$52,287, including grants of \$52,250

ALDEN B. DOW, Architect

1904–1983

Alden and Vada Dow Fund

MI. EIN 38-6058512

Ruling Year 1962

Creator: The artist and his spouse, deceased

Function: Grantmaking foundation supporting culture, education, and community betterment, primarily in the midland Michigan region

URL: www.avdowfamilyfoundation.org

2005 Assets: \$9,709,190

2005 Charitable Purpose Disbursements: \$558,975, including grants of \$482,415

2008 Assets: \$6,681,051

2008 Charitable Purpose Disbursements: \$407,762 including grants of \$268,800

Alden B. and Vada B. Dow Creativity Foundation

MI. EIN 38-28-52321

Ruling Year 1989

Creator: The artist and his spouse, deceased

Function: House museum foundation operating the Alden B. Dow Home and Studio

URL: www.abdow.org

2005 Assets: \$1,746,308

2005 Charitable Purpose Disbursements: \$682,682

2008 Assets: \$2,126,888

2008 Charitable Purpose Disbursements: \$695,925

PAUL DYCK, Painter and Collector

1917–2006

Paul Dyck Foundation Research Institution of American Indian Culture*

AZ. EIN 94-2693309

Ruling Year 1981

Creator: The artist

Function: Program foundation preserving and presenting a Native American artifact collection

2005 Assets: \$83,991

2005 Charitable Purpose Disbursements: \$27,071

2008 Assets: \$5,911,961

2008 Charitable Purpose Disbursements: \$109,453

CHARLES EAMES, Architect, Designer, and Filmmaker

1907–1978

RAY KAISER EAMES, Designer, Architect, and Filmmaker

1912–1988

Charles and Ray Eames House Preservation Foundation Inc.

CA, VT. EIN 20-0276962

Ruling Year 2004

Creator: The artists' daughter

Function: House museum foundation operating Eames House

URL: www.eamesfoundation.org

2005 Assets: \$6,483,687

2005 Charitable Purpose Disbursements: \$0

2008 Assets: \$6,218,607

2008 Charitable Purpose Disbursements: \$51,003

CLAIRE FALKENSTEIN, Sculptor

1908–1997

Falkenstein Foundation

CA. EIN 95-4721433

Ruling Year 2004

Creator: The artist

Function: Study and exhibition foundation

URL:

2005 Assets: \$5,932,924

2005 Charitable Purpose Disbursements: \$61,269

2008 Assets: \$5,784,131

2008 Charitable Purpose Disbursements: \$49,069

LORSER FEITELSON, Painter and Educator

1898–1978

HELEN LUNDEBERG, Painter

1908–1999

Lorser Feitelson and Helen Lundeberg Feitelson Art Foundation

CA. EIN 95-3451355

Ruling Year: 1980

Creator: The artists

Function: Study and exhibition foundation

URL:

2005 Assets: \$2,415,243

2005 Charitable Purpose Disbursements: \$44,641

2008 Assets: \$2,715,808

2008 Charitable Purpose Disbursements: \$2,000

LILLIAN H. FLORSHEIM, Sculptor and Collector

1896–1988

Lillian H. Florsheim Foundation for Fine Arts

IL. EIN 23-7052993

Ruling Year 1966

Creator: The artist

Function: Grantmaking foundation supporting culture and education, primarily in the Chicago region

URL:

2005 Assets: \$1,395,723

2005 Charitable Purpose Disbursements: Grants of \$66,000

2008 Assets: \$1,600,571

2008 Charitable Purpose Disbursements: \$81,384, including grants of \$80,500

SAM FRANCIS, Painter and Printmaker

1923–1994

Sam Francis Foundation. (fka Samuel L. Francis Art Museum)

CA. EIN 95-4336984

Ruling Year 1995

Creator: The artist

Function: Study and exhibition foundation

URL: www.samfrancisfoundation.com

2005 Assets: \$11,275,880

2005 Charitable Purpose Disbursements: \$166,261

2008 Assets: \$10,382,641

2008 Charitable Purpose Disbursements: \$383,558

HELEN FRANKENTHALER, Painter

Born 1928

Helen Frankenthaler Foundation Inc.

NY. EIN 13-3244308

Ruling Year 1985

Creator: The artist

Function: Grantmaking foundation supporting culture, education, and community betterment

URL:

2005 Assets: \$1,767,604

2005 Charitable Purpose Disbursements: \$177,351, including grants of \$175,285

2008 Assets: \$17,154,708

2008 Charitable Purpose Disbursements: \$203,229, including grants of \$197,045

SUZY FRELINGHUYSEN, Painter and Collector

1911–1988

GEORGE LOVETT KINGSLAND MORRIS, Painter and Collector

1905–1975

Frelinghuysen Morris Foundation

MA, NY. EIN 13-3471554

Ruling Year 1988

Creator: Suzy Frelinghuysen

Function: House museum foundation operating the Frelinghuysen Morris House and Studio

URL: www.frelinghuysen.org

2005 Assets: \$63,651,602

2005 Charitable Purpose Disbursements: \$328,729

2008 Assets: \$60,916,807

2008 Charitable Purpose Disbursements: \$487,072

VIOLA FREY, Sculptor and Educator

1933–2004

SQUEAK CARNWATH, Painter and Educator

Born 1947

Artists' Legacy Foundation (aka Carnwath, Knecht, Frey Foundation)

CA. EIN 94-3357343

Ruling Year 2001

Creator: The artists

Function: Comprehensive foundation operating a study and exhibition program, making grants to artists, and conducting workshops about artists' documentation and estate planning

URL: www.artistslegacyfoundation.org

2005 Assets: \$22,430,788

2005 Charitable Purpose Disbursements: \$43,195, including grants of \$1,500

2008 Assets: \$21,890,744

2008 Charitable Purpose Disbursements: \$153,441, including grants of \$45,000

THEODOR SEUSS GEISEL, Children's Book Illustrator and Author

1904–1991

Dr. Seuss Foundation

CA. EIN 95-6029752

Ruling Year 1960

Creator: The artist

Function: Grantmaking foundation supporting literacy, culture, education, and community betterment, primarily in the San Diego region, including support to University of California San Diego, whose Geisel Library houses the Dr. Seuss collection

2005 Assets: \$1,712,627

2005 Charitable Purpose Disbursements: \$208,426, including grants of \$205,264

2008 Assets: \$943,844

2008 Charitable Purpose Disbursements: \$241,388, including grants of \$237,963

WILLIAM GLACKENS, Painter and Illustrator

1870–1938

EDITH DIMOCK Glackens, Painter

1876–1955

Sansom Foundation Inc.

NY, NJ. EIN 13-6136127

Ruling Year 1959

Creator: The artists' son, deceased

Function: Grantmaking foundation supporting animal welfare, culture, education, and humanitarian programs, primarily in New York and Florida, including support to Museum of Art Fort Lauderdale, Nova Southeastern University, FL, for the Glackens Wing

URL:

2005 Assets: \$20,844,230

2005 Charitable Purpose Disbursements: \$668,868, including grants of \$456,227

2008 Assets: \$18,436,447

2008 Charitable Purpose Disbursements: \$879,646, including grants of \$560,000

EDWARD GOREY, Illustrator and Author

1925–2000

Edward Gorey Charitable Trust*

MA, NY. EIN 02-0590852

Ruling Year 2008

Creator: The artist

Function: Grantmaking foundation supporting animal welfare and assisting the Edward Gorey House, Strawberry Lane Foundation, MA

URL:

2005 Assets: \$5,165,253

2005 Charitable Purpose Disbursements: \$80,364, including grants of \$50,000

2008 Assets: \$5,025,534

2008 Charitable Purpose Disbursements: \$68,771, including grants of \$50,000

ADOLPH GOTTLIEB, Painter

1903–1974

The Adolph and Esther Gottlieb Foundation Inc.

NY. EIN 13-2853957

Ruling Year 1975

Creator: The artist and his spouse, deceased

Function: Comprehensive foundation operating a study and exhibition program, and making grants to artists

URL: www.gottliebfoundation.org

2005 Assets: \$28,778,366

2005 Charitable Purpose Disbursements: \$829,294, including grants of \$461,505

2008 Assets: \$31,528,550

2008 Charitable Purpose Disbursements: \$938,880, including grants of \$490,100

ERNEST R. GRAHAM, Architect

1866–1936

Graham Foundation for Advanced Studies in the Fine Arts (fka American School of Fine Arts)

IL. EIN 36-2356089

Ruling Year 1959

Creator: The artist

Function: Comprehensive foundation making grants to individuals and organizations for projects advancing new perspectives in architecture, and operating public programs and exhibitions

URL: www.grahamfoundation.org

2005 Assets: \$38,829,572

2005 Charitable Purpose Disbursements: \$1,689,151, including grants of \$1,067,653

2008 Assets: \$33,185,517

2008 Charitable Purpose Disbursements: \$2,559,528, including grants of \$1,588,752

MORRIS GRAVES, Painter

1910–2001

Morris Graves Foundation

CA. EIN 68-0445017

Ruling Year 2000

Creator: The artist

Function: Program foundation operating an artists' residency program

URL:

2005 Assets: \$2,654,909

2005 Charitable Purpose Disbursements: \$4,818

2008 Assets: \$2,455,817

2008 Charitable Purpose Disbursements: \$73,670

NANCY GRAVES, Sculptor, Painter, and Filmmaker

1939–1995

Nancy Graves Foundation Inc.

NY. EIN 13-3885307

Ruling Year 1997

Creator: The artist

Function: Comprehensive foundation operating a study and exhibition program, and making grants to artists

URL: www.nancygravesfoundation.org

2005 Assets: \$11,524,648

2005 Charitable Purpose Disbursements: \$421,966, including grants of \$87,800

2008 Assets: \$10,749,944

2008 Charitable Purpose Disbursements: \$455,460, including grants of \$75,000

CHAIM GROSS, Sculptor

1904–1991

Chaim Gross Museum

NY. EIN 13-3556699

Ruling Year 1990

Creator: The artist and his spouse, deceased

Function: Program foundation operating activities related to the Gross Studio and Residence, a property of the Renee and Chaim Gross Foundation Inc.

URL:

2005 Assets: \$14,824

2005 Charitable Purpose Disbursements: \$0

2008 Assets: \$14,824

2008 Charitable Purpose Disbursements: \$0

The Renee and Chaim Gross Foundation Inc.
NY. EIN 13-34900101989
Ruling Year 1989
Creator: The artist and his spouse, deceased
Function: Study and exhibition foundation, as well as support to Chaim Gross Museum,
NY
URL: www.rcgrossfoundation.org
2005 Assets: \$5,174,607
2005 Charitable Purpose Disbursements: Grants of \$21,500
2008 Assets: \$17,766,034
2008 Charitable Purpose Disbursements: \$0

GRAHAM GUND, Architect and Collector
Born 1922
Gund Art Foundation
MA. EIN 04-2714713
Ruling Year 1980
Creator: The artist
Function: Program foundation operating a contemporary art collection and exhibition
program
URL:
2005 Assets: \$2,074,384
2005 Charitable Purpose Disbursements: \$4,696
2008 Assets: \$5,187,000
2008 Charitable Purpose Disbursements: \$3,597

KEITH HARING, Painter and Cartoonist
1958–1990
The Keith Haring Foundation Inc.
NY. EIN 11-0249024
Ruling Year 1991
Creator: The artist
Function: Comprehensive foundation operating a study and exhibition program, and
making grants supporting HIV/AIDS services and youth services
URL: www.haring.com/foundation/
2005 Assets: \$2,459,908
2005 Charitable Purpose Disbursements: \$208,570, including grants of \$171,370
2008 Assets: \$12,634,098
2008 Charitable Purpose Disbursements: \$652,360, including grants of \$594,000

JOHN BURTON HARTER, Painter and Curator

1940–2002

John Burton Harter Foundation Charitable Trust

KY, OH. EIN 30-6048115

Ruling Year 2004

Creator: The artist

Function: Grantmaking supporting culture, education, and community betterment,
including projects addressing gender orientation themes and concerns

URL: www.jbharter.org

2005 Assets: \$3,917,835

2005 Charitable Purpose Disbursements: \$232,810, including grants of \$59,505

2008 Assets: \$3,120,431

2008 Charitable Purpose Disbursements: \$145,977, including grants of \$67,142

AL HELD, Painter

1928–2005

Al Held Foundation Inc.

NY. EIN 13-3596614

Ruling Year 1991

Creator: The artist

Function: Study and exhibition foundation

URL:

2005 Assets: \$443,089

2005 Charitable Purpose Disbursements: \$151,321

2008 Assets: \$9,487,581

2008 Charitable Purpose Disbursements: \$457,043, including grants of \$17,000

JOHN EDWARD HELIKER, Painter and Educator

1909–2000

ROBERT L. LAHOTAN, Painter and Educator

1927–2002

Heliker-LaHotan Foundation Inc.

NY, ME. EIN 13-7262537

Ruling Year 2001

Creator: The artists

Function: Program foundation operating an artists' residency program

URL: www.heliker-lahotan.org

2005 Assets: \$3,367,286

2005 Charitable Purpose Disbursements: \$138,588, including grants of \$8,500

2008 Assets: \$3,593,531

2008 Charitable Purpose Disbursements: \$165,310, including grants of \$51,390

JEROME HILL, Painter, Filmmaker, and Philanthropist
1905–1972

Camargo Foundation

NY, MN. EIN 13-2622714

Ruling Year 1968

Creator: The artist

Function: Program foundation operating a scholars' and artists' residency program in France

URL: www.camargofoundation.org

2005 Assets: \$23,884,406

2005 Charitable Purpose Disbursements: \$847,622, including grants of \$86,500

2008 Assets: \$19,008,719

2008 Charitable Purpose Disbursements: \$1,091,915, including grants of 75,460

Jerome Foundation Inc. (fka Avon Foundation)

MN, OR. EIN 41-6035163

Ruling Year 1964

Creator: The artist

Function: Grantmaking foundation supporting artist-support programs, and making travel and study grants to artists and production grants to filmmakers, exclusively in Minnesota and New York City

URL: www.jeromefdn.org

2005 Assets: \$77,092,175

2005 Charitable Purpose Disbursements: \$3,835,433, including grants of \$3,130,060

2008 Assets: \$88,24,520

2008 Charitable Purpose Disbursements: \$3,459,810, including grants of \$2,759,065

AL HIRSCHFELD, Caricaturist
1903–2003

Al Hirschfeld Foundation

DE, NY. EIN 20-0908729

Ruling Year 2004

Creator: The artist

Function: Study and exhibition foundation

URL: www.alhirschfeld.org

2005 Assets: \$7,441,334

2005 Charitable Purpose Disbursements: \$119,321, including grants of \$23,239

2008 Assets: \$7,093,292

2008 Charitable Purpose Disbursements: \$132,041, including grants of \$58,045

HANS HOFMANN, Painter and Educator

1880–1966

Renate Hofmann Charitable Trust

NY, DE. EIN 13-7102174

Ruling Year 1997

Creator: The artist's surviving spouse, deceased

Function: Grantmaking foundation supporting culture, education, and mental health

URL:

2005 Assets: \$3,851,207

2005 Charitable Purpose Disbursements: \$174,860, including grants of \$150,000

2008 Assets: \$3,423,224

2008 Charitable Purpose Disbursements: \$147,206, including grants of \$113,000

Renate, Hans and Maria Hofmann Trust

NY, DE. EIN 13-7102172

Ruling Year 1997

Creator: The artist's surviving spouse, deceased

Function: Grantmaking foundation supporting visual arts, art education, and humanitarian programs, as well as support to Association of German Dioceses, German Bishops' Conference, Bonn, Germany

URL: www.hanshofmann.org

2005 Assets: \$38,627,476

2005 Charitable Purpose Disbursements: \$778,965, including grants of \$467,940

2008 Assets: \$49,128,690

2008 Charitable Purpose Disbursements: \$2,191,634, including grants of \$1,435,000

WILLIAM ADDISON IRELAND, Editorial Cartoonist

1880–1935

Elizabeth Ireland Graves Charitable Trust*

VA. EIN 54-6421160

Ruling Year 1998

Creator: The artist's daughter, deceased

Function: Grantmaking foundation supporting animal welfare, arts, and community betterment, primarily in Virginia, as well as support to the Ohio State University Billy Ireland Cartoon Library and Museum

URL:

2005 Assets: \$13,080,734

2005 Charitable Disbursements: \$857,048, including grants of \$839,645

2008 Assets: \$11,348,765

2008 Charitable Purpose Disbursements: \$1,007,223, including grants of \$990,350

JASPER JOHNS, Painter, Sculptor, and Printmaker

Born 1930

Low Road Foundation

CT. EIN 20-1737242

Ruling Year 2004

Creator: The artist

Function: Grantmaking foundation supporting culture, education, artist-support programs, and community betterment, primarily in the New York City region and Connecticut, including support to the Foundation for Contemporary Arts Inc., NY

URL:

2005 Assets: \$967,267

2005 Charitable Purpose Disbursements: Grants of \$127,700

2008 Assets: \$1,218,286

2008 Charitable Purpose Disbursements: Grants of \$336,000

J. SEWARD JOHNSON JR., Sculptor and Philanthropist

Born 1930

Atlantic Foundation

NJ. EIN 22-6054882

Ruling Year 1964

Creator: The artist's father, deceased

Function: Program foundation assisting charitable organizations associated with the artist's philanthropic interests, including support to Johnson Art and Education Foundation and the Sculpture Foundation Inc., both in NJ

URL:

2005 Assets: \$159,370,767

2005 Charitable Purpose Disbursements: \$2,172,379, including grants of \$226,667

2008 Assets: \$54,813,376

2008 Charitable Purpose Disbursements: \$3,698,379, including grants of \$655,855

Johnson Art and Education Foundation Inc.

NJ. EIN 22-3808507

Ruling Year 2001

Creator: The artist

Function: Program foundation assisting charitable organizations associated with the artist's philanthropic interests, including support to the Sculpture Foundation Inc., NJ

URL:

2005 Assets: \$144,121,184

2005 Charitable Purpose Disbursements: \$2,695,268, including grants of \$1,741,000

2008 Assets: \$82,687,991

2008 Charitable Purpose Disbursements: \$6,973,135, including grants of \$3,649,729

The Sculpture Foundation Inc.
NJ. EIN 22-3694372
Ruling Year 2000
Creator: The artist
Function: Program foundation operating a contemporary sculpture collection and exhibition program
URL: www.sculpturefoundation.com
2005 Assets: \$34,865,542
2005 Charitable Purpose Disbursements: \$1,807,893, including grants of \$50,000
2008 Assets: \$41,905,185
2008 Charitable Purpose Disbursements: \$3,497,214

CHUCK JONES, Animator
1912–2002

Chuck Jones Center for Creativity
CA. EIN 33-6262849
Ruling Year 2001
Creator: The artist
Function: Program foundation operating an art education workshop program
URL: www.chuckjonescenter.org
2005 Assets: \$4,044,621
2005 Charitable Purpose Disbursements: \$89,264
2008 Assets: \$3,944,891
2008 Charitable Purpose Disbursements: \$80,421, including grants of \$2,995

DONALD JUDD, Sculptor and Author
1928–1994

Judd Foundation
TX, NY. EIN 74-2798673
Ruling Year 1997
Creator: The artist
Function: House museum foundation operating Judd residences, studios, archives, and libraries in New York and Texas
URL: www.juddfoundation.org
2005 Assets: \$211,848,305
2005 Charitable Purpose Disbursements: \$840,230
2008 Assets: \$239,660,558
2008 Charitable Purpose Disbursements: \$1,291,462

WOLF KAHN, Painter

Born 1927

EMILY MASON, Painter

Born 1932

Wolf Kahn and Emily Mason Foundation Inc.

NY, VT. EIN 13-4036532

Ruling Year 2000

Creator: The artists

Function: Grantmaking foundation supporting art education, artist-support programs,
and community betterment, primarily in the New York City region and Vermont

URL:

2005 Assets: \$3,397,517

2005 Charitable Purpose Disbursements: Grants of \$163,876

2008 Assets: \$3,518,783

2008 Charitable Purpose Disbursements: Grants of \$160,000

ALEX KATZ, Painter and Printmaker

Born 1927

Alex Katz Foundation Inc.

DE, NY. EIN 51-0529249

Ruling Year 2005

Creator: The artist

Function: Program foundation facilitating museums' acquisitions of works by artists, living
and deceased

URL:

2005 Assets: \$2,035,225

2005 Charitable Purpose Disbursements: Grants of \$267,600

2008 Assets: \$12,779,927

2008 Charitable Purpose Disbursements: \$2,927,680, including grants of \$2,969,548

EZRA JACK KEATS, Children's Book Illustrator and Author

1916–1983

Ezra Jack Keats Foundation Inc.

NY. EIN 23-7072750

Ruling Year 1970

Creator: The artist

Function: Grantmaking foundation supporting public schools and libraries for children's
literacy and creativity projects

URL: www.ezra-jack-keats.org

2005 Assets: \$5,377,119

2005 Charitable Purpose Disbursements: \$149,445, including grants of \$100,000

2008 Assets: \$4,548,763

2008 Charitable Purpose Disbursements: \$158,918, including grants of \$65,594

ELLSWORTH KELLY, Painter and Sculptor

Born 1923

Ellsworth Kelly Foundation Inc.

NY. EIN 22-3132379

Ruling Year 1991

Creator: The artist

Function: Grantmaking foundation supporting art education, environmental conservation, and community betterment, primarily in New York's Hudson Valley/Taconic region, and museum art conservation programs, nationally

URL:

2005 Assets: \$22,858,174

2005 Charitable Purpose Disbursements: \$827,731, including grants of \$825,000

2008 Assets: \$15,301,991

2008 Charitable Purpose Disbursements: \$1,102,588, including grants of \$1,100,000

ANDRÉ KERTÉSZ, Photographer

1894–1985

The Andre and Elizabeth Kertesz Foundation Inc.

NY. EIN 133136378

Ruling Year 1983

Creator: The artist

Function: Grantmaking foundation supporting photography, art education, and community betterment, primarily in the New York City region

URL:

2005 Assets: \$3,618,135

2005 Charitable Purpose Disbursements: \$154,786, including grants of \$101,037

2008 Assets: \$4,005,327

2008 Charitable Purpose Disbursements: \$153,605, including grants of \$57,150

KIKI KOGLNIK, Painter, Sculptor, and Designer

1935–1997

Kiki Kogelnik Foundation

NY. EIN 13-7101223

Ruling Year 1997

Creator: The artist

Function: Study and exhibition foundation

URL: www.kogelnikfoundation.org

2005 Assets: \$8,814,386

2005 Charitable Purpose Disbursements: \$127,081

2008 Assets: \$12,849,573

2008 Charitable Purpose Disbursements: \$88,394

RONALD KRUECK, Architect

Born 1946

Anstiss and Ronald Kruek Foundation

IL. EIN 36-3855553

Ruling Year 1993

Creator: The artist and his spouse

Function: Grantmaking foundation supporting culture, historic preservation, and community betterment, primarily in the Chicago region

URL:

2005 Assets: \$1,240,046

2005 Charitable Purpose Disbursements: Grants of \$329,064

2008 Assets: \$286,896

2008 Charitable Purpose Disbursements: Grants of \$57,660

GASTON LACHAISE, Sculptor

1882–1935

Lachaise Foundation

MA. EIN 04-6113196

Ruling Year 1964

Creator: The artist's surviving spouse, deceased

Function: Study and exhibition foundation

URL: www.lachaisefoundation.org

2005 Assets: \$5,280,536

2005 Charitable Purpose Disbursements: \$382,206, including grants of \$19,020

2008 Assets: \$3,943,738

2008 Charitable Purpose Disbursements: \$270,130, including grants of \$3,000

PETER A. LAIRD, Animator

Born 1954

Xeric Foundation

MA. EIN 22-3149258

Ruling Year 1992

Creator: The artist

Function: Grantmaking foundation supporting community betterment programs in western Massachusetts and self-publishing comic book artists in North America

URL: www.xericfoundation.org

2005 Assets: \$2,483,070

2005 Charitable Purpose Disbursements: \$326,830, including grants of \$298,194

2008 Assets: \$2,503,482

2008 Charitable Purpose Disbursements: \$200,815, including grants of \$173,865

WALTER LANTZ, Animator

1899–1994

Walter Lantz Foundation

CA. EIN 95-3994420

Ruling Year 1985

Creator: The artist

Function: Grantmaking foundation supporting art education, culture, and community betterment, primarily in southern California

URL:

2005 Assets: \$13,752,882

2005 Charitable Purpose Disbursements: Grants of \$752,579

2008 Assets: \$7,682,251

2008 Charitable Purpose Disbursements: Grants of \$1,101,628

ABBY LEIGH, Painter

Born 1948

The Viola Fund (fka The Mandrake Fund)

NY. EIN 13-3398045

Ruling Year 1987

Creator: The artist and her spouse

Function: Grantmaking foundation supporting culture, education, humanitarian programs, and community betterment, primarily in the New York City region

URL:

2005 Assets: \$11,816,409

2005 Charitable Purpose Disbursements: \$769,313, including grants of \$765,345

2008 Assets: \$7,268,393

2008 Charitable Purpose Disbursements: Grants of \$767,654

ROY LICHTENSTEIN, Painter and Printmaker

1923–1997

Roy Lichtenstein Foundation Inc.

DE, NY. EIN 91-1898350

Ruling Year 1998

Creator: The artist

Function: Study and exhibition foundation

URL: www.lichtensteinfoundation.org

2005 Assets: \$32,805,703

2005 Charitable Purpose Disbursements: \$1,021,500

2008 Assets: \$58,668,767

2008 Charitable Purpose Disbursements: \$1,628,921, including grants of \$34,314

SCHOMER FRANK LICHTNER, Painter and Printmaker

1905–2006

RUTH GROTENRATH, Painter

1912–1988

Lichtner-Grotenrath Foundation*

WI. EIN 26-0580464

Ruling Year 2007

Creator: Schomer F. Lichtner

Function: Comprehensive foundation operating a study and exhibition program, and making grants of artworks to museums and educational institutions

URL:

2005 Assets: N/A

2005 Charitable Purpose Disbursements: N/A

2007 Assets: \$1,695,896

2007 Charitable Purpose Disbursements: \$37,989

JACQUES LIPCHITZ, Sculptor

1891–1973

YULLA HALBERSTADT Lipchitz, Sculptor

1911–2003

Jacques and Yulla Lipchitz Foundation Inc.

NY. EIN 13-6151503

Ruling Year 1963

Creator: The artists

Function: Estate distribution foundation making grants of artworks to museums internationally

URL:

2005 Assets: \$2,503,190

2005 Charitable Purpose Disbursements: \$737,882, including grants of \$737,500

2008 Assets: \$1,726,804

2008 Charitable Purpose Disbursements: \$19,833, including grants of \$11,000

EDITH LUTYENS, Costume Designer

1907–2002

NORMAN BEL GEDDES, Designer and Architect

1893–1958

Edith Lutyens and Norman Bel Geddes Foundation Inc.

NY. EIN 36-7429814

Ruling Year 2004

Creator: Edith Lutyens

Function: Grantmaking foundation supporting theater design

URL:

2005 Assets: \$817, 123

2005 Charitable Purpose Disbursements: \$36,755, including grants of \$35,000

2008 Assets: \$1,091,709

2008 Charitable Purpose Disbursements: \$73,968, including grants of \$70,000

BEATRICE MANDELMAN, Painter

1912–1998

LOUIS RIBAK, Painter

1902–1979

Mandelman-Ribak Foundation

NM. EIN 86-0865222

Ruling Year 1998

Creator: Beatrice Mandelman

Function: Study and exhibition foundation

URL: www.mandelman-ribak.org

2005 Assets: \$4,719,263

2005 Charitable Purpose Disbursements: \$154,358, including grants of \$5,000

2008 Assets: \$4,332,337

2008 Charitable Purpose Disbursements: \$195,043, including grants of \$46,035

ROBERT MAPPLETHORPE, Photographer

1946–1989

The Robert Mapplethorpe Foundation Inc.

NY. EIN 13-3480472

Ruling Year 1989

Creator: The artist

Function: Comprehensive foundation operating a study and exhibition program, and making grants supporting photography and HIV/AIDS research

URL: www.mapplethorpe.org

2005 Assets: \$145,731,265

2005 Charitable Purpose Disbursements: Grants of \$512,490

2008 Assets: \$150,341,290

2008 Charitable Purpose Disbursements: \$2,034,036, including grants of \$1,039,594

RICHARD MEIER, Architect and Collagist

Born 1934

Richard Meier Foundation

NY. EIN 13-3978415

Ruling Year 1998

Creator: The artist

Function: Grantmaking foundation supporting visual arts, culture, historic preservation, and community betterment, primarily in the New York City region

URL:

2005 Assets: \$3,130,930

2005 Charitable Purpose Disbursements: \$74,395, including grants of \$74,145

2008 Assets: \$3,030,674

2008 Charitable Purpose Disbursements: \$201,241, including grants of \$200,991

JOAN MITCHELL, Painter and Printmaker

1925–1992

Joan Mitchell Foundation Inc.

NY. EIN 11-3161054

Ruling Year 1998. Initial entity established 1993.

Creator: The artist

Function: Comprehensive foundation operating a study and exhibition program and art education classes, and making grants to artists and artist-support programs

URL: www.joanmitchellfoundation.org

2005 Assets: \$61,362,765

2005 Charitable Purpose Disbursements: \$1,398,396, including grants of \$744,500

2008 Assets: \$123,671,527

2008 Charitable Purpose Disbursements: \$4,402,770, including grants of \$2,320,557

CARL MORRIS, Painter

1911–1993

Hilda Morris, Sculptor

1911–1991

Carl and Hilda Morris Foundation

OR, NY. EIN 93-6285843

Ruling Year 1995

Creator: The artists

Function: Study and exhibition foundation

URL:

2005 Assets: \$2,330,806

2005 Charitable Purpose Disbursements: \$0

2008 Assets: \$2,219,533

2008 Charitable Purpose Disbursements: \$0

ROBERT MOTHERWELL, Painter, Printmaker, and Author
1915–1991

The Dedalus Foundation Inc. (fka Robert Motherwell Foundation Inc.)

CT, NY. EIN 13-3091704

Ruling Year 1983

Creator: The artist

Function: Comprehensive foundation operating a study and exhibition program, and making grants supporting artists and scholars and fine arts education, exhibitions, conservation, and publications

URL: www.dedalusfoundation.org

2005 Assets: \$51,789,556

2005 Charitable Purpose Disbursements: \$2,566,995, including grants of \$564,497

2008 Assets: \$51,867,915

2008 Charitable Purpose Disbursements: \$3,510,099, including grants of \$609,630

ALBERT KETCHAM MURRAY, Portraitist and Combat Artist
1906–1992

The Albert K. Murray Fine Arts Educational Fund

OH. EIN 31-1404573

Ruling Year 1994

Creator: The artist

Function: Grantmaking foundation supporting scholarships for college art students

URL:

2005 Assets: \$1,426,884

2005 Charitable Purpose Disbursements: Grants of \$69,750

2008 Assets: \$922,177

2008 Charitable Purpose Disbursements: Grants of \$77,220

LEROY NEIMAN, Painter and Printmaker
Born 1921

LeRoy Neiman Foundation Inc.

NY. EIN 13-3385053

Ruling Year 1987

Creator: The artist

Function: Grantmaking foundation supporting art education and urban community art programs

URL:

2005 Assets: \$7,135,579

2005 Charitable Purpose Disbursements: Grants of \$390,000

2008 Assets: \$11,521,101

2008 Charitable Purpose Disbursements: Grants of \$748,334

NELTJE, Painter and Printmaker

Born 1934

Jentel Foundation

WY. EIN 83-0331644

Ruling Year 2000

Creator: The artist

Function: Program foundation operating an artists' and writers' residency program

URL: www.jentelarts.org

2005 Assets: \$3,006,900

2005 Charitable Purpose Disbursements: \$311,505

2008 Assets: \$2,468,739

2008 Charitable Purpose Disbursements: \$396,454

ARNOLD NEWMAN, Photographer

1918–2006

Arnold and Augusta Newman Foundation*

MN. EIN: 36-4632880

Ruling Year 2009

Creator: The artist's surviving spouse, deceased

Function: Comprehensive foundation operating a study and exhibition program, and making grants supporting photography

URL:

2005 Assets: N/A

2005 Charitable Purpose Disbursements: N/A

2008 Assets: \$6,156,236

2008 Charitable Purpose Disbursements: \$0

BARNETT NEWMAN, Painter

1905–1970

The Barnett Newman Foundation

NY, DE. EIN 13-2989464

Ruling Year 1980

Creator: The artist's surviving spouse, deceased

Function: Study and exhibition foundation

URL: www.barnettnewman.org

2005 Assets: \$238,435

2005 Charitable Purpose Disbursements: \$562,329

2008 Assets: \$80,616

2008 Charitable Purpose Disbursements: \$285,654

Barnett and Annalee Newman Foundation Trust

NY, DE. EIN 13-7105549

Ruling Year 1997

Creator: The artist's surviving spouse, deceased

Function: Grantmaking foundation supporting visual arts and community betterment, and making grants to artists, primarily in the New York City region, including support to the Barnett Newman Foundation, NY

URL:

2005 Assets: \$32,539,036

2005 Charitable Purpose Disbursements: \$1,023,335, including grants of \$938,000

2008 Assets: \$29,716,316

2008 Charitable Purpose Disbursements: \$361,643, including grants of \$310,000

CHARLES Z. OFFIN, Illustrator, Printmaker, and Collector

1899–1989

Offin Charitable Trust

NY, DE. EIN 13-6944122

Ruling Year 1991

Creator: The artist

Function: Grantmaking foundation supporting medical research

URL:

2005 Assets: \$2,567,923

2005 Charitable Purpose Disbursements: \$110,401, including grants of \$95,000

2008 Assets: \$2,017,208

2008 Charitable Purpose Disbursements: \$117,624, including grants of \$102,000

GEORGIA O'KEEFFE, Painter

1887–1986

Georgia O'Keeffe Foundation

NM. EIN 85-0375930

Ruling Year 1989. Remaining assets distributed to Georgia O'Keeffe Museum, 2006.

Creator: Executors of the artist's estate

Function: Estate distribution foundation operating a study and exhibition program, and making grants of artworks to museums

URL:

2005 Assets: \$12,407,956

2005 Charitable Purpose Disbursements: \$665,246

2008 Assets: \$428,701

2008 Charitable Purpose Disbursements: \$146,614, including grants of \$100,000

YOKO ONO, Sculptor and Conceptual Artist

Born 1933

JOHN LENNON, Musician, Songwriter, and Illustrator

1940–1980

Spirit Foundations Inc.

NY. EIN 13-2971714

Ruling Year 1979

Creator: The artists

Function: Grantmaking foundation supporting humanitarian programs, education, and youth services internationally

URL:

2005 Assets: \$915,921

2005 Charitable Purpose Disbursements: Grants of \$368,352

2008 Assets: \$1,349,078

2008 Charitable Purpose Disbursements: Grants of \$253,156

GORDON ONSLOW FORD, Painter, Author, and Collector

1912–2003

FARIBA BOGZARAN, Painter, Author, and Educator

Born 1958

Lucid Art Foundation

CA. EIN 94-3316074

Ruling Year 1999

Creator: The artists and others

Function: Program foundation operating a study and exhibition program, artists' residency program, and seminar program exploring the link between creativity, consciousness, and nature

URL: www.lucidart.org

2005 Assets: \$80,563,909

2005 Charitable Purpose Disbursements: \$341,372

2008 Assets: \$78,512,650

2008 Charitable Purpose Disbursements: \$358,297

ALFONSO OSSORIO, Painter and Collector

1916–1990

Ossorio Foundation

DE, NY. EIN 11-3270671

Ruling Year 1996

Creator: The artist's beneficiary

Function: Study and exhibition foundation

URL: www.ossoriofoundation.org

2005 Assets: \$2,909,870
2005 Charitable Purpose Disbursements: \$93,051
2008 Assets: \$2,275,827
2008 Charitable Purpose Disbursements: \$288,999, including grants of \$230,500

GORDON PARKS, Photographer, Author, and Film Director
1912–2006

Gordon Parks Charitable Trust*
NY. EIN 42-1703837
Ruling Year 2008
Creator: The artist
Function: Estate distribution foundation making grants to the Gordon Parks Foundation,
a program of the Meserve-Kunhardt Foundation Inc., NY
URL:
2005 Assets: N/A
2005 Charitable Purpose Disbursements: N/A
2008 Assets: \$14,364,137
2008 Charitable Purpose Disbursements: Grants of \$5,892,873

IRVING PENN, Photographer
1917–2009

Irving Penn Foundation
NY. EIN 20-2649118
Ruling Year 2005
Creator: The artist
Function: N/A
URL:
2005 Assets: \$894
2005 Charitable Purpose Disbursements: \$10,649
2008 Assets: \$1,510,176
2008 Charitable Purpose Disbursements: \$8,609

Irving Penn Trust
NY. EIN 13-7081071
Ruling Year 1997
Creator: The artist
Function: N/A
URL:
2005 Assets: \$178,649
2005 Charitable Purpose Disbursements: \$1,157
2008 Assets: \$175,537
2008 Charitable Purpose Disbursements: \$1,009

ALBIN POLASEK, Sculptor and Educator

1879–1965

RUTH SHERWOOD, Sculptor

1889–1953

Albin Polasek Foundation Inc. (dba Albin Polasek Museum and Sculpture Garden)

FL. EIN 59-1102352

Ruling Year 1966

Creator: Albin Polasek

Function: House museum foundation operating the Albin Polasek House and Garden

URL: www.polasek.org

2005 Assets: \$4,022,128

2005 Charitable Purpose Disbursements: \$292,884

2008 Assets: \$3,408,109

2008 Charitable Purpose Disbursements: \$428,572

JACKSON POLLOCK, Painter

1912–1956

LEE KRASNER, Painter

1908–1984

The Pollock-Krasner Foundation Inc.

DE, NY. EIN 13-3455693

Ruling Year 1985

Creator: Lee Krasner

Function: Grantmaking foundation making grants to artists internationally and to artist-support programs, and assisting the Pollock-Krasner House and Study Center, Stony Brook Foundation, NY

URL: www.pkf.org

2005 Assets: \$60,720,134

2005 Charitable Purpose Disbursements: \$3,769,810, including grants of \$2,690,200

2008 Assets: \$64,561,152

2008 Charitable Purpose Disbursements: \$4,453,812, including grants of \$3,273,500

LESLIE POWELL, Painter

1906–1978

Leslie Powell Foundation Inc.

OK. EIN 73-1190206

Ruling Year 1983

Creator: The artist

Function: Program foundation operating a community art gallery and related public programs, and making grants to culture and education in southwestern Oklahoma

URL: www.lpgallery.org

2005 Assets: \$1,166,321

2005 Charitable Purpose Disbursements: \$93,115, including grants of \$13,625
2008 Assets: \$1,056,066
2008 Charitable Purpose Disbursements: \$104,057, including grants of \$20,280

Leslie Powell Trust

OK. EIN 73-6206326

Ruling Year 1983

Creator: The artist

Function: Grantmaking foundation providing single organization support (Leslie Powell Foundation Inc., OK)

URL:

2005 Assets: \$1,688,912

2005 Charitable Purpose Disbursements: Grants of \$82,000

2008 Assets: \$1,082,438

2008 Charitable Purpose Disbursements: Grants of \$72,000

**ROBERT RAUSCHENBERG, Painter, Printmaker, and Sculptor
1925–2008**

Robert Rauschenberg Foundation

DE, NY, FL. EIN 65-0200989

Ruling Year 1992

Creator: The artist

Function: Program foundation operating art education projects

URL:

2005 Assets: \$11,583,705

2005 Charitable Purpose Disbursements: \$253,987

2008 Assets: \$15,712,679

2008 Charitable Purpose Disbursements: \$291,776

**HILLA REBAY, Painter, Museum Director, and Collector
1890–1967**

Hilla von Rebay Foundation

CT. EIN 23-7112973

Ruling Year 1971

Creator: The artist

Function: Grantmaking foundation supporting nonrepresentational visual arts, as well as museum education programs of the Solomon R. Guggenheim Museum, NY

URL:

2005 Assets: \$3,562,806

2005 Charitable Purpose Disbursements: \$262,547, including grants of \$235,000

2008 Assets: \$3,054,788

2008 Charitable Purpose Disbursements: \$156,349, including grants of \$121,750

HERB RITTS JR., Photographer

1952–2002

Herb Ritts Jr. Foundation (dba Herb Ritts Foundation)

CA. EIN 81-0593759

Ruling Year 2005

Creator: The artist

Function: Comprehensive foundation operating a study and exhibition program, and making grants supporting photography and HIV/AIDS services

URL: www.herbritts.com/foundation/

2205 Assets: \$26,330,032

2005 Charitable Purpose Disbursements: \$199,883, including grants of \$133,500

2008 Assets: \$35,384,646

2008 Charitable Purpose Disbursements: \$1,103,612, including grants of \$807,660

LARRY RIVERS, Painter and Sculptor

1923–2002

Larry Rivers Foundation Inc.

DE, NY. EIN 11-3137296

Ruling Year 1993

Creator: The artist

Function: Study and exhibition foundation

URL: www.larryriversfoundation.org

2005 Assets: \$732,307

2005 Charitable Purpose Disbursements: Grants of \$2,500

2008 Assets: \$1,933,450

2008 Charitable Purpose Disbursements: \$0

NORMAN ROCKWELL, Illustrator

1894–1978

Norman Rockwell Art Collection Trust

MA. EIN 04-6538205

Ruling Year 1973

Creator: The artist

Function: Study and exhibition foundation providing single institution support (Norman Rockwell Museum, MA)

URL:

2005 Asset: \$43,570,000

2005 Charitable Purpose Disbursements: \$0

2008 Assets: \$43,570,000

2008 Charitable Purpose Disbursements: \$0

GUY ROSE, Painter

1867–1925

Rose Art Foundation

CA. EIN 33-0863146

Ruling Year 1999

Creator: The artist's grand-nephew

Function: Study and exhibition foundation

URL:

2005 Assets: \$1,228,898

2005 Charitable Purpose Disbursements: \$0

2008 Assets: \$1,849,960

2008 Charitable Purpose Disbursements: \$0

ARTHUR ROTCH, Architect

1850–1894

BENJAMIN SMITH ROTCH, Landscape Painter

1817–1882

Rotch Travelling Scholarship Inc.*

MA. EIN 04-6062249

Ruling Year 1942. Initial trust established 1883.

Creator: Arthur Rotch and his siblings, deceased

Function: Program foundation operating an architecture design competition awarding grants to young architects for travel and study abroad

URL: www.rotch.org

2005 Assets: \$1,438,575

2005 Charitable Purpose Disbursements: \$71,513, including grants of \$37,000

2008 Assets: \$1,204,276

2008 Charitable Purpose Disbursements: \$60,330, including grants of \$53,000

JUDITH ROTHSCHILD, Painter and Collector

1921–1993

The Judith Rothschild Foundation Inc.

NY. EIN 13-3736320

Ruling Year 1993

Creator: The artist

Function: Estate distribution foundation operating a study and exhibition program, making grants supporting research and exhibition of works by deceased visual artists nationally and community betterment in New York and Philadelphia, and making grants of artworks to museums nationally

URL: www.judithrothschildfdn.org

2005 Assets: \$27,524,343

2005 Charitable Purpose Disbursements: \$63,082,297, including grants of \$60,855,837,
of which \$60,000,000 was a onetime grant of artworks

2008 Assets: \$7,532,596

2008 Charitable Purpose Disbursements: \$1,846,828, including grants of \$521,325

ROBERT RYMAN, Painter and Printmaker

Born 1930

Greenwich Collection LTD

NY. EIN 13-3354167

Ruling Year 1987

Creator: The artist and his spouse

Function: Grantmaking foundation supporting visual arts and artist-support programs,
primarily in the New York City region

URL:

2005 Assets: \$2,660,935

2005 Charitable Purpose Disbursements: \$130,084, including grants of \$126,000

2008 Assets: \$2,181,741

2008 Charitable Purpose Disbursements: \$62,786, including grants of \$50,000

NIKI DE SAINT-PHALLE, Sculptor

1930–2002

Niki Charitable Art Foundation

CA, UT. EIN 47-6245971

Ruling Year 2002

Creator: The artist

Function: Study and exhibition foundation

URL: www.nikidesaintphalle.org

2005 Assets: \$31,231,992

2005 Charitable Purpose Disbursements: \$127,500, including grants of \$25,000

2008 Assets: \$83,467,387

2008 Charitable Purpose Disbursements: \$598,236, including grants of \$15,665

CONSTANCE SALTONSTALL, Painter and Photographer

1944–1994

Constance Saltonstall Foundation for the Arts Inc.

NY. EIN 16-1481219

Ruling Year 1996

Creator: The artist

Function: Program foundation operating an artists' and writers' residency program

URL: www.saltonstall.org

2005 Assets: \$4,836,871

2005 Charitable Purpose Disbursements: \$206,353, including grants of \$44,300
2008 Assets: \$4,611,182
2008 Charitable Purpose Disbursements: \$195,319, including grants of \$41,500

GORDON SAMSTAG, Painter and Educator

1906–1990

Gordon Samstag Fine Arts Trust

FL. EIN 65-6064217

Ruling Year 1992

Creator: The artist

Function: Grantmaking foundation supporting international study by Australian art students

URL: www.unisa.edu.au/samstag

2005 Assets: \$10,159,346

2005 Charitable Purpose Disbursements: \$606,259, including grants of \$382,702

2008 Assets: \$7,189,670

2008 Charitable Purpose Disbursements: \$720,203, including grants of \$428,816

EMILIO SANCHEZ, Painter and Printmaker

1921–1999

Emilio Sanchez Foundation

NY. EIN 57-6215647

Ruling Year 2005

Creator: The artist

Function: Estate distribution foundation operating a study and exhibition program, making grants supporting medical research and artist-support programs, and making grants of artworks to museums and educational institutions

URL: www.emiliosanchezfoundation.org

2005 Assets: \$3,955,129

2005 Charitable Purpose Disbursements: \$260,376, including grants of \$33,100

2008 Assets: \$3,507,380

2008 Charitable Purpose Disbursements: \$294,321, including grants of \$38,325

MURIEL SAVIN, Designer

1909–2004

Reuben and Muriel Savin Foundation

CA, NJ. EIN 94-3399358

Ruling Year 2001

Creator: The artist

Function: Grantmaking foundation supporting visual arts, art education, and community betterment, primarily in the Oakland, CA, region and in Iowa

URL:

2005 Assets: \$6,612,307

2005 Charitable Purpose Disbursements: \$290,773, including grants of \$276,275

2008 Assets: \$7,829,271

2008 Charitable Purpose Disbursements: \$422,066, including grants of \$368,026

JULIUS A. SCHWEINFURTH, Architect

1858–1931

Schweinfurth Memorial Art Center*

NY. EIN 16-1097876

Ruling Year 1978

Creator: The artist

Function: Program foundation operating a community visual arts center

URL: www.schweinfurthartcenter.org

2005 Assets: \$3,340,591

2005 Charitable Purpose Disbursements: \$314,594

2008 Assets: \$3,311,415

2008 Charitable Purpose Disbursements: \$493,521

GEORGE SEGAL, Sculptor

1924–2000

George and Helen Segal Foundation Inc.

NJ. EIN 22-3744151

Ruling Year 2000

Creator: The artist and his spouse

Function: Grantmaking foundation making grants biennially to artists in New Jersey, and making grants of artworks biennially to museums nationally

URL: www.segalfoundation.org

2005 Assets: \$15,007,274

2005 Charitable Purpose Disbursements: Grants of \$713,000

2008 Assets: \$19,352,531

2008 Charitable Purpose Disbursements: Grants of \$1,755,000

JOEL SHAPIRO, Sculptor

Born 1941

Joel Shapiro Foundation Inc.

NY. EIN 13-3923000

Ruling Year 1998

Creator: The artist

Function: Grantmaking foundation supporting culture, education, and community betterment, primarily in New York City region

URL:

2005 Assets: \$1,785,959

2005 Charitable Purpose Disbursements: Grants of \$22,300
2008 Assets: \$849,056
2008 Charitable Purpose Disbursements: Grants of \$6,500

ESPHYR SLOBODKINA, Painter and Children's Book Illustrator and Author
1908–2002

Slobodkina Foundation Inc.
NY. EIN 11-3549979
Ruling Year 2002
Creator: The artist
Function: House museum foundation operating the Slobodkina House and Studio
URL: www.slobodkina.org
2005 Assets: \$1,706,008
2005 Charitable Purpose Disbursements: Grants of \$12,000
2008 Assets: \$1,545,722
2008 Charitable Purpose Disbursements: \$0

LEON POLK SMITH, Painter
1906–1996

Leon Polk Smith Foundation Trust
NY. EIN 13-7147740
Ruling Year 1998
Creator: The artist
Function: Study and exhibition foundation
URL:
2005 Assets: \$8,267,926
2005 Charitable Purpose Disbursements: \$66,815
2008 Assets: \$8,579,378
2008 Charitable Purpose Disbursements: \$106,834, including grants of \$1,500

FREDERICK SOMMER, Photographer and Collagist
1905–1999

Frederick and Frances Sommer Foundation
AZ. EIN 86-0745338
Ruling Year 1994
Creator: The artist and his spouse, deceased
Function: Study and exhibition foundation
URL: www.fredericksommer.org
2005 Assets: \$6,613,101
2005 Charitable Purpose Disbursements: \$165,807
2008 Assets: \$6,577,162
2008 Charitable Purpose Disbursements: \$63,533

SAUL STEINBERG, Draftsman, Illustrator, and Painter
1914–1999

The Saul Steinberg Foundation Inc.
DE, NY. EIN 13-4115047
Ruling Year 2000
Creator: The artist
Function: Study and exhibition foundation
URL: www.saulsteinbergfoundation.org
2005 Assets: \$8,420,214
2005 Charitable Purpose Disbursements: \$60,408
2008 Assets: \$8,451,740
2008 Charitable Purpose Disbursements: \$91,683

ARY STILLMAN, Painter
1891–1967

The Stillman-Lack Foundation
TX, GA. EIN 74-6120167
Ruling Year 1971
Creator: The artist's surviving spouse, deceased
Function: Study and exhibition foundation
URL: www.stillmanlack.org
2005 Assets: \$2,194,883
2005 Charitable Purpose Disbursements: \$109,256, including grants of \$15,000
2008 Assets: \$1,212,202
2008 Charitable Purpose Disbursements: \$349,789, including grants of \$2,500

GEORGE SUGARMAN, Sculptor
1912–1999

The George Sugarman Foundation Inc.
NY, CA. EIN 13-4147012
Ruling Year 2001
Creator: The artist
Function: Grantmaking foundation that, prior to 2009, made grants to artists. and as of 2009, makes grants of artworks to museums and charitable organizations
URL: www.georgesugarman.com
2005 Assets: \$1,234,912
2005 Charitable Purpose Disbursements: \$47,055
2008 Assets: \$325,647
2008 Charitable Purpose Disbursements: \$557,153, including grants of \$508,950

FLORENCE THOMAS, Painter and Educator

1909–2007

The Paul and Florence Thomas Memorial Art School Inc.*

NC. EIN 20-8899047

Ruling Year 2009

Creator: The artist

Function: Program foundation operating a community visual art education center

URL: www.florencethomas.org

2005 Assets: N/A

2005 Charitable Purpose Disbursements: N/A

2008 Assets: \$2,505,378

2008 Charitable Purpose Disbursements: \$141,596

LOUIS COMFORT TIFFANY, Painter, Designer, and Philanthropist

1848–1933

Louis Comfort Tiffany Foundation

NY. EIN 13-1689389

Ruling Year 1938. Initial entity established 1918.

Creator: The artist

Function: Grantmaking foundation supporting artists and designers biennially. (It initially was a program foundation operating an artists' and designers' residency program in a house museum setting.)

URL: www.louiscomforttiffanyfoundation.org

2005 Assets: \$7,757,797

2005 Charitable Purpose Disbursements: \$662,250, including grants of \$600,000

2008 Assets: \$5,911,905

2008 Charitable Purpose Disbursements: \$98,702

JAMES TURRELL, Sculptor

Born 1943

Skystone Foundation Inc.

AZ. EIN 94-2842873

Ruling Year 1999

Creator: The artist

Function: Program foundation operating an earth art installation project

URL:

2005 Assets: \$12,740,224

2005 Charitable Purpose Disbursements: \$146,280

2008 Assets: \$14,973,121

2008 Charitable Purpose Disbursements: \$476,944

CY TWOMBLY, Painter and Printmaker

Born 1928

Cy Twombly Foundation

DE, NY. EIN 20-2572529

Ruling Year 2005

Creator: The artist

Function: Grantmaking foundation supporting humanitarian and artist-support programs

URL:

2005 Assets: \$258,443

2005 Charitable Purpose Disbursements: \$0

2008 Assets: \$3,091,036

2008 Charitable Purpose Disbursements: grants of \$100,000

ESTEBAN VICENTE, Painter

1903–2001

The Harriet and Esteban Vicente Foundation Inc.

NY. EIN 13-4182614

Ruling Year 2001

Creator: The artist and his spouse, deceased

Function: Grantmaking foundation supporting humanitarian programs, culture, and education, including support to Museo de Arte Contemporáneo Esteban Vicente, Barcelona, Spain

URL:

2005 Assets: \$366,061

2005 Charitable Purpose Disbursements: \$272,766, including grants of \$263,671

2008 Assets: \$1,075,435

2008 Charitable Purpose Disbursements: \$788,214, including grants of \$777,099

ANDY WARHOL, Painter, Printmaker, and Filmmaker

1928–1987

The Andy Warhol Foundation for the Visual Arts Inc.

NY. EIN 13-3410749

Ruling Year 1988

Creator: The artist

Function: Grantmaking foundation supporting contemporary visual arts, artist-support programs, and freedom of artistic expression, as well as support to the Andy Warhol Museum, Carnegie Museums of Pittsburgh, PA; Andy Warhol Nature Preserve, the Nature Conservancy, NY; and Creative Capital Foundation, NY

URL: www.warholfoundation.org

2005 Assets: \$230,461,192

2005 Charitable Purpose Disbursements: \$7,421,852, including grants of \$6,010,471

2008 Assets: \$395,237,215

2008 Charitable Purpose Disbursements: \$16,323,637, including grants of \$13,402,970, of which \$3,947,695 were onetime grants of artworks

HAROLD WESTON, Painter

1894–1972

Harold Weston Foundation

NY. EIN 11-3559712

Ruling Year 2001

Creator: The artist's children

Function: Study and exhibition foundation

URL: www.haroldweston.org

2005 Assets: \$2,627,658

2005 Charitable Purpose Disbursements: \$12,931

2008 Assets: \$2,569,825

2008 Charitable Purpose Disbursements: \$70,314

FREDERIC WHITAKER, Painter and Author

1891–1980

EILEEN MONAGHAN WHITAKER, Painter

1911–2005

The Frederic Whitaker and Eileen Monaghan Whitaker Foundation

CA, CO. EIN 33-0265872

Ruling Year 2001

Creator: Eileen Monaghan Whitaker

Function: Study and exhibition foundation

URL: www.whitakerwatercolors.org

2005 Assets: \$102,416

2005 Charitable Purpose Disbursements: \$202,174, including grants of \$5,350

2008 Assets: \$1,665,522

2008 Charitable Purpose Disbursements: Grants of \$5,350

ANDREW WYETH, Painter

1917–2009

Andrew and Betsy Wyeth Foundation for American Art

DE. EIN 06-1662503

Ruling Year 2003

Creator: The artist and his spouse

Function: Grantmaking foundation supporting visual arts, historic preservation, and art history fellowships, including support to Brandywine River Museum, PA, for its online *N. C. Wyeth, A Catalogue Raisonné of Paintings*

URL: <http://senormartin.net/index.html>

2005 Assets: \$1,986,834

2005 Charitable Purpose Disbursements: \$136,508, including grants of \$129,665

2008 Assets: \$2,776,766

2008 Charitable Purpose Disbursements: \$653,437, including grants of \$621,400

Up East Inc.

DE, PA, ME. EIN 51-0367586

Ruling Year 1997

Creator: The artist and his spouse

Function: Program foundation supporting island-based research on marine livelihoods in
Maine

URL:

2005 Assets: \$14,331,067

2005 Charitable Purpose Disbursements: \$470,380, including grants of \$102,895

2008 Assets: \$14,244,492

2008 Charitable Purpose Disbursements: \$468,288, including grants of \$21,330

Wyeth Endowment for American Art

MA, PA. EIN 04-6191579

Ruling Year 1968. Foundation terminated 2009.

Creator: The artist and his spouse

Function: Grantmaking foundation supporting visual arts and art history scholarship

URL:

2005 Assets: \$469,571

2005 Charitable Purpose Disbursements: \$270,183, including grants of \$257,875

2008 Assets: \$1,054

2008 Charitable Purpose Disbursements: \$40,153, including grants of \$40,000

JAMES BROWNING WYETH, Painter

Born 1946

Wyeth Foundation

DE, PA. EIN 26-0002833

Ruling Year 2002

Creator: The artist

Function: Grantmaking foundation supporting culture, education, and environmental
conservation, primarily in Maine

URL:

2005 Assets: \$9,799,257

2005 Charitable Purpose Disbursements: \$166,942, including grants of \$150,741

2008 Assets: \$8,274,830

2008 Charitable Purpose Disbursements: \$344,590, including grants of \$333,210

JOHN CHIN YOUNG, Painter and Collector
1909–1997

John Chin Young Foundation

HI. EIN 99-6081402

Ruling year 1998

Creator: The artist

Function: Grantmaking foundation supporting culture, education, and scholarships for college art students, primarily in Hawai'i, as well as support to the John Young Museum of Art, University of Hawai'i at Manoa Outreach College, endowed with the artist's Asian art collection as its founding gift.

URL:

2005 Assets: \$4,979,907

2005 Charitable Purpose Disbursements: Grants of \$191,596

2008 Assets: \$4,126,628

2008 Charitable Purpose Disbursements: Grants of \$251,942

¹ If multiple foundations are associated with an artist, all foundations of any asset scale have been included.

² See **Appendix A.3 Quantitative Profile of the Artist-Endowed Foundation Field**

³ Trends in the scale of assets held by foundations are discussed in **Part A. Chapter 2.1 The Artist-Endowed Foundation Field: Scope, Scale, and Development**.

⁴ The lack of fine art filmmakers, new media artists, and conceptual artists or performance artists possibly reflects the fact that larger numbers of artists with primary roles creating in these forms are only beginning to enter their seventh decades, the point at which the Study's findings indicate artists typically create their foundations.

C. Foundation Publications

Many different types of artist-endowed foundations engage in publishing activities. This might be directly, or as owners of publishing rights, or as funders of grantee publishing activities. The foundations whose publications are featured in this list were chosen in order to present a range of foundation functions and a variety of engagements with publishing. The list includes the publications of extant foundations, as well as those of foundations active previously that subsequently terminated their private foundation status. Publications chosen for inclusion have been issued by or in collaboration with artist-endowed foundations or published with their permissions or grant support, authored separately by members of foundations' leadership in connection with foundation-related holdings, or licensed by foundations for general market publication. Publications fall into four broad categories.

Scholarly Publications

Works issued by foundations, or by others with the permitted use of foundations' publishing rights, that are focused on the associated artist(s) and his or her oeuvre, such as exhibition catalogues, monographs, biographies, collected writings by the artist, guides to art collections, and catalogues raisonnés.

General Market Publications

Works licensed as trade publications, as may be the case for works by children's book illustrators, designers, photographers, cartoon artists, or animators.

Program Publications

Works issued in conjunction with foundation programs, such as grants and awards to individual artists; publications or films supported by grants or issued as an aspect of grant-supported activities, commissioned monographs, and books; and materials produced for use directly in art education and other types of programs.

Foundation Reports and Records

Works accounting for the activities of a foundation itself, such as annual reports, anniversary benchmark publications, program reviews and evaluations, oral history documentation, and finding aids to institutional records, as well as summary documentation in conjunction with termination.

List Format and Content

The list of foundation publications is organized alphabetically by artist, noting the respective foundation. Artists' primary roles are identified based on standard bibliographic references, along with dates of birth and death. Publications cited appear in chronological order, depicting the evolution of publication activities historically; the list comprises publications released through 2009. Where a large number of publications have been issued by a foundation, a selection has been made to represent the range of publication activities and topics over time.

Information provided about the foundations includes the state to which the foundation reports or with which it is registered, the state of the foundation's address if different from the reporting state, and the employer identification number. The Ruling Year in which a foundation's application for tax exemption was approved by the Internal Revenue Service (IRS) is listed; the date also is provided in those cases where foundations have converted to public charity status or terminated altogether. The foundation type, based on function, and the URL for the foundation's website, if available, are noted. Multiple foundations associated with an artist are listed in order to indicate the relationship of publications to foundations' functions.

Definition of Artist-Endowed Foundation

For the purposes of the Aspen Institute's National Study of Artist-Endowed Foundations, an *artist-endowed foundation* is a tax-exempt, private foundation created or endowed by a visual artist, the artist's surviving spouse, or other heirs or beneficiaries to own the artist's assets for use in furthering exempt charitable and educational activities serving a public benefit.

Purposes of Publication Activities

The majority of publications listed focus on foundations' art collections and aspects of the artists' oeuvres. As discussed in the Study report chapters on these topics, foundations endowed with artworks and intellectual property might have a number of motivations for their involvement in disseminating and educating about those works through publications or by activities such as exhibitions in which publications play an important role. This includes making available information about artworks that are intended for sale to generate resources supporting the foundation and its programs, as well as advancing scholarship and providing public access to artists' creative works in order to fulfill educational missions. In many cases, publications serve both purposes in combination.

Foundations Not Involved in Publishing

Some artist-endowed foundations are not involved in publishing and, as such, are not reflected in this compilation. Chief among these are foundations whose artist-donors are living. Artists' lifetime foundations typically do not publish about the respective artists' works, although publications might be issued in connection with grant programs or other charitable activities. Also among those not involved in publishing are artist-endowed foundations that have limited briefs and do not publish or license publishing rights in the respective artist's works, these being proprietary activities of the artist's heirs or beneficiaries.

Bibliographic Research Team

This select list of publications associated with artist-endowed foundations was prepared as one part of the bibliographic research undertaken for the Aspen Institute's National Study of Artist-Endowed Foundations. The list was produced as an initial draft in June 2008. It was

researched and compiled by Kavie Barnes, MA Visual Arts Administration, Steinhardt School of Culture, Education, and Human Development, New York University, working with supervising faculty Ruth Ann Stewart, clinical professor of public policy, Robert F. Wagner Graduate School of Public Service, New York University, and consulting scholar Lowery Stokes Sims, curator, Museum of Arts and Design. The listing was edited and updated in June 2010 by Study Director Christine J. Vincent.

Two other aspects of bibliographic research undertaken for the Study include a select bibliography of the literature of philanthropy, and a list of references addressing key issues in the formation and operation of artist-endowed foundations and their charitable programs.¹

Select Publications Associated with Artist-Endowed Foundations

CHARLES ADDAMS, Cartoonist

1912–1988

Tee and Charles Addams Foundation

NY. EIN 11-3506582

Ruling Year 2000

Function: Study and exhibition foundation

URL: www.charlesaddams.com

Addams, Charles. *Charles Addams: American Gothic*. Easthampton, NY: Guild Hall Museum / Tee and Charles Addams Foundation, 2002.

Addams, Charles, and Kevin Miserocchi. *Charles Addams: The Addams Family: An Evulution*. Petaluma, CA: Pomegranate, 2009.

General Market Publications

Addams, Charles. *The Charles Addams Mother Goose*. New York: Simon & Schuster Books for Young Readers, 2002.

———. *Chas Addams Half-Baked Cookbook*. New York: Simon & Schuster, 2005.

———. *Happily Ever After*. New York: Simon & Schuster, 2006.

JOSEF ALBERS, Painter, Designer, Theorist, and Educator

1888–1976

ANNI ALBERS, Designer, Printmaker, and Educator

1899–1994

Josef Albers Foundation Inc. (dba The Josef and Anni Albers Foundation)

NY, CT. EIN 23-7104223

Ruling Year 1972

Function: Comprehensive foundation operating a study and exhibition program, making discretionary grants, and providing artists' residencies

URL: www.albersfoundation.org

Yale University Art Gallery. *Albers, An Exhibition of 64 Paintings Presented to Yale University by Anni Albers and The Josef Albers Foundation*. New Haven, CT: Yale University Art Gallery, 1978

Albers, Josef, and Nicholas Fox Weber. *Josef Albers: His Art and His Influence*. Montclair, NJ: Montclair Art Museum, 1981.

———. *The Drawings of Josef Albers*. New Haven, CT: Yale University Press, 1984.

Albers, Josef. *Photographs of Josef Albers: A Selection from the Collection of the Josef Albers Foundation*. Evanston, IL: Northwestern University Mary and Leigh Block Museum of Art, 1987.

Albers, Josef, and Nicholas Fox Weber. *Josef Albers: A Retrospective*. New York: Solomon R. Guggenheim Foundation, 1988.

Taube, Karl A., Michael D. Coe, and Nicholas Fox Weber. *The Albers Collection of Pre-Columbian Art*. New York: Hudson Hill Press, 1988.

Chinati Foundation. *Josef Albers. Essays by Brenda Danilowitz, Donald Judd, and Nicholas Fox Weber*. Cologne, Germany: Distil Verlag, 1991.

Albers, Josef, and Kelly Feeney. *Josef Albers: Works on Paper, Exhibition Catalogue*. Alexandria, VA: Art Services International, 1991.

Albers, Josef, Fred Licht, and Nicholas Fox Weber. *Josef Albers Glass, Color, and Light*. New York: Solomon R. Guggenheim Museum, 1994.

Albers, Josef, and Nicholas Fox Weber. *Josef Albers, Prints 1916–1976*. London: Alan Cristea Gallery, 1999.

Albers, Anni, Pandora Tabatabai Asbaghi, and Nicholas Fox Weber. *Anni Albers*. New York: Guggenheim Museum Publications, 1999.

Albers, Anni, Brenda Danilowitz, and Nicholas Fox Weber. *Anni Albers: Selected Writings on Design*. Hanover, NH: University Press of New England, 2000.

Albers, Josef, Brenda Danilowitz, Karen E. Haas, and John Stomberg. *Josef Albers: In Black and White: Boston University Art Gallery March 2–April 9, 2000*. Boston: Trustees of Boston University, 2000.

Albers, Anni, and Brenda Danilowitz. *Anni Albers: Works on Paper from the Collection of the Josef and Anni Albers Foundation*. Auckland, New Zealand: Gus Fisher Gallery, 2002.

Albers, Anni, and Virginia Gardner Troy. *Anni Albers and Ancient American Textiles. From Bauhaus to Black Mountain*. London and Burlington, VT: Ashgate, 2002.

Albers, Anni, Josef Albers, Brenda Danilowitz, and Nicholas Fox Weber. *Print Work by Anni and Josef Albers and Their Life in Black Mountain College*. Tokyo: Fuji Xerox, 2004.

Albers, Anni, Josef Albers, Martin Filler, and Nicholas Fox Weber. *Josef and Anni Albers: Designs for Living*. London: Merrell, 2004.

Albers, Josef. *Josef Albers: The Development of an Image: Studies and Prints from the Josef and Anni Albers Foundation*. London: Alan Cristea Gallery, 2005.

———. *Interaction of Color, Revised and Expanded Edition*. New Haven, CT: Yale University Press, 2006

———. *Poems and Drawings*. New Haven, CT: Yale University Press, 2006.

Albers, Josef, Frederick Horowitz, and Brenda Danilowitz. *Josef Albers: To Open Eyes, The Bauhaus, Black Mountain College, and Yale*. London: Phaidon Press, 2006.

Pakay, Sedat. *Josef and Anni Albers, Art is Everywhere, A Film by Sedat Pakay*. Troy, NY: Hudson Film Works, 2006.

Albers, Anni, Josef Albers, Belén Díaz de Rábago Cabeza, Brenda Danilowitz, and Marta González. *Anni y Josef Albers: Viajes por Latinoamérica*. Madrid: Museo Nacional Centro de Arte Reina Sofia, 2006.

Albers, Anni, Josef Albers, Brenda Danilowitz, and Heinz Liesbrock. *Anni and Josef Albers: Latin American Journeys*. Ostfildern, Germany: Hatje Cantz, 2007.

Albers, Josef, and Nicholas Fox Weber. *Josef Albers: Works on Paper and Paintings*. London: Waddington Galleries, 2007.

Albers, Josef, Brenda Danilowitz, and Nicholas Fox Weber. *Josef Albers: cor e luz, homenagem ao quadrado=color and light, homage to the square*. São Paulo, Brazil: Instituto Tomie Ohtake, 2008.

Catalogues Raisonnés

Albers, Josef, Brenda Danilowitz, and Nicholas Fox Weber. *The Prints of Josef Albers: A Catalogue Raisonné, 1915–1976*. New York: Hudson Hills Press / Josef and Anni Albers Foundation, 2001.

Albers, Anni, Brenda Danilowitz, and Nicholas Fox Weber. *The Prints of Anni Albers: Catalogue Raisonné*. Barcelona: R.M. Verlag / Josef and Anni Albers Foundation, 2009.

LINDA LEE ALTER, Painter and Collector

Born 1939

Leeway Foundation

PA. EIN 23-2727140

Ruling Year 1994

Function: Grantmaking foundation supporting social change projects by women and transgender artists, primarily in Delaware Valley communities

URL: www.leeway.org

Program Publications

Leeway Foundation. *The Leeway Grants in the Arts: 1996 for Excellence in Photography*. Philadelphia: Leeway Foundation, 1996.

———. *The Leeway Foundation: 1998 Awards for Artists*. Philadelphia: Leeway Foundation, 1998.

———. *1999 Awards for Artists in Sculpture and Three Dimensional Craft*. Philadelphia: Leeway Foundation, 1999.

———. *2001 Awards for Artists, Poetry*. Philadelphia: Leeway Foundation, 2001.

———. *Awards for Artists: 2002 Photography/Works on Paper*. Philadelphia: Leeway Foundation, 2002.

———. *Celebrate: Leeway Foundation 2005 Grant and Award Recipients*. Philadelphia: Leeway Foundation, 2005.

———. *2006 Grants & Awards, Leeway Foundation*. Philadelphia: Leeway Foundation, 2006.

———. *2007 Grants & Awards, Leeway Foundation*. Philadelphia: Leeway Foundation, 2007.

———. *2008 Grants & Awards, Leeway Foundation*. Philadelphia: Leeway Foundation, 2008.

ALEXANDER ARCHIPENKO, Sculptor 1887–1964

The Archipenko Foundation
DE, NY. EIN 13-4123083
Ruling Year 2000
Function: Study and exhibition foundation
URL: www.archipenko.org

Archipenko, Alexander, and Jaroslaw Leshko. *Alexander Archipenko: Vision and Continuity*. New York: Ukrainian Museum, 2005.

Bartelik, Marek, Deborah A. Goldberg, and Alexandra Keiser. *Alexander Archipenko Revisited: An International Perspective: Proceedings of the Archipenko Symposium, Cooper Union, New York City, September 17, 2005*. Bearsville, NY: Archipenko Foundation, 2008.

Archipenko, Alexander, Ralph Melcher, and Saarlandmuseum. *Alexander Archipenko: Retrospektive*. Munich: Hirmer Verlag, 2008.

RICHARD AVEDON, Photographer
1923–2004

The Richard Avedon Foundation Inc.
DE, NY. EIN 20-1275443
Ruling Year 2004
Function: Study and exhibition foundation
URL: www.richardavedon.com

Avedon, Richard, and Anne Hollander. *Woman in the Mirror*. Munich: Schirmer/Mosel, 2005.

Avedon, Richard, Renata Adler, and Paul Roth. *Richard Avedon: Portraits of Power*. London: Steidl & Partners, 2008.

Avedon, Richard, and Norma Stevens. *Performance*. New York: Abrams, 2008.

Avedon, Richard, and Helle Crenzien. *Richard Avedon: Fotografie, 1946–2004*. Rome: Contrasto, 2008.

Avedon, Richard, Vince Aletti, Philippe Garner, and Carol Squiers. *Avedon Fashion 1944–2000*. New York: Harry N. Abrams / International Center for Photography / Richard Avedon Foundation, 2009.

Program Publication

The Richard Avedon Foundation. *Richard Avedon: In Focus, The Richard Avedon Foundation, A Resource for Education and Research*. New York: Richard Avedon Foundation, 2008.

ALICE BABER, Painter
1928–1982

Alice Baber Art Fund Inc.
NY, VT. EIN: 13-3511667
Ruling Year 1989. Foundation terminated 2005.
Function: Program foundation operating a community visual art education center. (It initially was a grantmaking foundation supporting women artists.)
URL:

Baber, Alice, and Gerrit Henry. *Alice Baber, 1928–1982: An Appraisal and Brief Biography*. New York: Alice Baber Art Trust, 1990.

ROMARE BEARDEN, Painter, Printmaker, and Collagist
1911–1988

The Romare Bearden Foundation Inc.

NY. EIN 13-6902775

Ruling Year 1989. Foundation converted to public charity status in 2004.

Function: Study and exhibition foundation

URL: www.beardenfoundation.org

Bearden, Romare. *Romare Bearden: The Human Condition*. New York: ACA Galleries, 1991.

Bearden, Romare, Mary Schmidt Campbell, and Sharon F. Patton. *Memory and Metaphor: The Art of Romare Bearden, 1940–1987*. New York: Studio Museum in Harlem, 1991.

Bearden, Romare, and Lowery Stokes Sims. *Romare Bearden*. New York: Rizzoli Publications, 1993.

Bearden, Romare, and Jan Greenberg. *Romare Bearden: Collage of Memories*. New York: Harry N. Abrams, 2003.

Bearden, Romare, Mary Lee Corlett, and Ruth Fine. *The Art of Romare Bearden*. Washington, DC: National Gallery of Art, 2003.

ROSEMARIE BECK, Painter
1923–2003

Rosemarie Beck Foundation

NY, ME. EIN 73-1663290

Ruling Year 2006

Function: Study and exhibition foundation

URL: www.rosemariebeck.org

Beck, Rosemarie, Martha Hayden, and Doria A. P. Hughes. *Rosemarie Beck: Abstraction into Figuration: Paintings 1952–1966*. New York: Lori Bookstein Fine Art, 2007.

WILLIAM ADAIR BERNOUDY, Architect
1910–1988

Gertrude and William A. Bernoudy Foundation

MO, IL. EIN 43-6512119

Ruling Year 1995

Function: Grantmaking foundation supporting culture, community betterment, historic preservation, and architectural education, primarily in the St. Louis region

URL:

Overby, Osmund, and W.A. Bernoudy. *William Adair Bernoudy, Architect: Bringing the Legacy of Frank Lloyd Wright to St. Louis*. Columbia: University of Missouri Press, 1999.

FRANCES BLAKEMORE, Painter and Collector

1906–1997

Blakemore Foundation

WA. EIN 91-1505735

Ruling Year 1996

Function: Grantmaking foundation supporting Asian fine arts and Asian language fellowships

URL: www.blakemorefoundation.org

Morioka, Michiyo. *An American Artist in Tokyo: Frances Blakemore, 1906–1997*. Seattle: Blakemore Foundation, 2007.

HERB BLOCK, Editorial Cartoonist

1909–2001

The Herb Block Foundation

VA, DC. EIN 26-0008276

Ruling Year 2002

Function: Grantmaking foundation supporting social justice programs, scholarships for Washington, DC community college students, and foundation-initiated projects in editorial cartooning

URL: www.herbblockfoundation.org

Block, Herbert. *Herblock's Gift: Selections from the Herb Block Foundation Collection*. Washington, DC: Library of Congress, 2003.

Johnson, Haynes, Herbert Block, and Harry L. Katz. *Herblock: The Life and Work of the Great Political Cartoonist*. Washington, DC: Herb Block Foundation, 2009.

CHARLES EPHRAIM BURCHFIELD, Painter and Illustrator

1893–1967

Charles E. Burchfield Foundation Inc.

NY. EIN 16-6073522

Ruling Year 1967

Function: Grantmaking foundation supporting culture, education, and community betterment, primarily in western New York State, including support to Burchfield Penney Art Center, NY

URL:

Burchfield, Charles E., and Joseph S. Trovato. *Charles Burchfield; Catalogue of Paintings in Public and Private Collections*. Utica, NY: Munson-Williams-Proctor Institute, 1970.

———. *Charles E. Burchfield: Watercolors*. New York: Kennedy Galleries, 1974.

———. *Charles E. Burchfield Watercolors: Visual Music*. New York: Kennedy Galleries, 1976.

Burchfield, Charles E., and Joseph S. Czestochowski. *The Published Prints of Charles E. Burchfield*. New York: Kennedy Galleries, 1976.

Burchfield, Charles E. *Charles E. Burchfield: The Early Years 1915–1929*. New York: Kennedy Galleries, 1977.

———. *Charles E. Burchfield: The Middle Years 1929–1950*. New York: Kennedy Galleries, 1978.

———. *Charles E. Burchfield: The Late Years and Selected Earlier Works*. New York: Kennedy Galleries, 1979.

Burchfield, Charles E., John I. H. Baur. *The Inlander: Life and Work of Charles Burchfield, 1893–1967*. Newark: University of Delaware Press, 1982.

Burchfield, Charles E. *Charles E. Burchfield: Watercolors from 1915–1920*. New York: Kennedy Galleries, 1983.

Burchfield, Charles E., John I. H. Bauer, Nanette V. Maciejunes, and Richard Wootten. *The Early Works of Charles E. Burchfield, 1915–1921*. Columbus, OH: Columbus Museum of Art, 1987.

Burchfield, Charles E., and Nanette V. Maciejunes. *Charles Burchfield: Watercolors 1915–1920*. New York: Kennedy Galleries, 1990.

Burchfield, Charles E. *Thirty-eight Rare Drawings*. New York: Kennedy Galleries, 1992.

Burchfield, Charles E., and J. Benjamin Townsend. *Charles Burchfield's Journals: The Poetry of Place*. Albany, NY: State University of New York Press, 1993.

Burchfield, Charles E., and Nancy Weekly. *Charles E. Burchfield: The Sacred Woods*. Albany: State University of New York Press, 1993.

Burchfield, Charles E. *Charles E. Burchfield: Discoveries, Early Watercolors*. New York: Kennedy Galleries, 1996.

Burchfield, Charles E., Charles C. Eldredge, Robert M. Slammon, Benjamin Townsend, and Nancy Weekly. *Life Cycles: The Charles E. Burchfield Collection*. Buffalo, NY: Burchfield Penney Art Center, Buffalo State College, 1996.

Burchfield, Charles E., Michael D. Hall, and Nannette Maciejunes. *The Paintings of Charles Burchfield: North by Midwest*. New York: Harry N. Abrams / Columbus Museum of Art, 1997.

Burchfield, Charles E., and Nannette V. Maciejunes. *Charles E. Burchfield: Romantic Lands*. New York: Kennedy Galleries, 1998.

Burchfield, Charles E. *Charles E. Burchfield: The Imaginative Landscape*. New York: Kennedy Galleries, 2001.

Freeman, Linda, Martha J. Fleischman, Gerrit Graham, David K. Irving, and Nannett V. Maciejunes. *Charles E. Burchfield's World*. Chappaqua, NY: L & S Video Enterprises, 2004.

Burchfield, Charles E., and Bridget Moore. *Charles Burchfield: Paintings 1915–1964*. New York: DC Moore Gallery, 2005.

Burchfield, Charles E. *Charles Burchfield: Ecstatic Light*. New York: D. C. Moore Gallery / Burchfield Penney Art Center, 2007.

D. C. Moore Gallery. *Artist Chronology: Charles Ephraim Burchfield (1893–1967)*. New York: D. C. Moore Gallery, 2007.

Burchfield, Charles E., Michael D. Hall, Nannette V. Maciejunes, and Karli R. Wurzelbacher. *Charles Burchfield 1920: The Architecture of Painting*. New York: D. C. Moore Gallery / Columbus Museum of Art / Burchfield Penney Art Center, 2009.

Burchfield, Charles E., Cynthia Burlingham, and Robert Gober. *Heat Waves in a Swamp. The Paintings of Charles Burchfield*. New York: DelMonico Books/Prestel / Hammer Museum, 2009.

HANS GUSTAV BURKHARDT, Painter and Collector 1904–1994

Hans G. and Thordis W. Burkhardt Foundation
CA. EIN 95-4392905

Ruling Year 1993

Function: Comprehensive foundation operating a study and exhibition program, and making grants supporting art education

URL: www.burkhardtfoundation.org

Burkhardt, Hans. "Hans Burkhardt, 1904–1994." In *Pacific Dreams, Currents of Surrealism and Fantasy in California Art, 1934–1957*. Los Angeles: Armand Hammer Museum of Art and Cultural Center, UCLA, 1995.

Burkhardt, Hans, Peter Frank, and Townsend Wolfe. *Hans Burkhardt Drawings, 1932–1989*. Little Rock: Arkansas Arts Center, 1996.

Burkhardt, Hans Gustav, Betty Ann Brown, Margarita Nieto, and Peter Howard Selz. *Hans Burkhardt: The California State University, Northridge Collection*. Northridge: California State University, Northridge, 2008.

Burkhardt, Hans Gustav, and Jack V. Rutberg. *Hans Burkhardt: Paintings of the 1960s*. Los Angeles: Jack Rutberg Fine Arts, 2008.

ALEXANDER CALDER, Sculptor

1898–1976

Calder Foundation Inc. (fka Alexander and Louisa Calder Foundation Inc.)

NY. EIN 13-3466986

Ruling Year 1991

Function: Study and exhibition foundation

URL: www.calder.org

Calder, Alexander, Marla Prather, and A. S. C. Rower. *Alexander Calder, 1898–1976*. Washington, DC: National Gallery of Art, 1998.

Calder, Alexander, David Collens, Peter Stern, and A. S. C. Rower. *Calder: Storm King Art Center*. Mountainville, NY: Storm King Art Center, 2003.

Calder, Alexander, Carmen Giménez, A. S. C. Rower, and F. Calvo Serraller. *Calder: Gravity and Grace*. London: Phaidon Press, 2004.

Calder, Alexander, Mark Rosenthal, and A. S. C. Rower. *The Surreal Calder*. Houston: Menil Collection, 2005.

Calder, Alexander, Joan Miró, Karen Sweeney, Elizabeth Hutton Turner, A. S. C. Rower, and Emilio Fernández Miró. *Alexander Calder and Joan Miró*. Dublin: Irish Museum of Modern Art, 2007.

Calder, Alexander, Maria Robledo, A. S. C. Rower, and Holton Rower. *Calder Jewelry*. New Haven, CT: Yale University Press, 2007.

Painter Hill Foundation Inc.

NY. EIN 13-3952016

Ruling Year 1997. Foundation terminated 2006.

Function: Grantmaking foundation providing single organization support (Calder Foundation, NY)

WILLIAM N. COPLEY, Painter and Collector
1919–1996

Sedoh Foundation (fka Cassandra Foundation, fka William and Noma Copley Foundation)

IL. EIN 36-6051856

Ruling Year 1954. Artist terminated involvement in 1972.

Function: Comprehensive foundation making grants supporting artists and musicians in the US and France, and publishing artists' books

URL:

Program Publications

Magritte, René. *Magritte*. Chicago: William and Noma Copley Foundation, 1957.

Paolozzi, Eduardo. *Eduardo Paolozzi*. Chicago: William and Noma Copley Foundation, 1960.

Pfriem, Bernard. *Pfriem*. Chicago: William and Noma Copley Foundation, 1961.

Bellmer, Hans. *Bellmer*. Chicago: William and Noma Copley Foundation, 1961.

Lindner, Richard. *Lindner*. Chicago: William and Noma Copley Foundation, 1961.

Charchoune, Serge. *Charchoune*. Chicago: William and Noma Copley Foundation, 1961.

Herold, Jacques. *Herold*. Chicago: William and Noma Copley Foundation, 1962.

Sills, Thomas. *Sills*. Chicago: William and Noma Copley Foundation, 1964.

Metcalf, James. *Metcalf*. Chicago: William and Noma Copley Foundation, 1964.

Roth, Dieter. C. *Diter Rot*. Chicago: William and Noma Copley Foundation, 1965.

Duchamp, Marcel. *Etant donnees: 1 la chute d'eau, 2 le gaz d'eclairage*. Gift of the Cassandra Foundation. Philadelphia: Philadelphia Museum of Art, 1969.

Reports and Records

William and Noma Copley Foundation. *Finding Aid: William and Noma Copley Foundation and Collection Records, 1954–1980*. Research Library, Getty Research Institute, Accession no. 880403, 1988.

JOSEPH CORNELL, Sculptor
1903–1972

The Joseph and Robert Cornell Memorial Foundation
NY. EIN 13-3097502

Ruling Year 1984

Function: Grantmaking foundation supporting education and medical services, and
making grants of artworks to museums

URL:

Cornell, Joseph, and Edouard Jaguer. *Joseph Cornell, Galerie 1900–2000*. Paris: The Gallery, 1989.

Cornell, Joseph, and Charles Simic. *Dime-Store Alchemy: The Art of Joseph Cornell*. Hopewell, NJ: Ecco Press, 1992.

Cornell, Joseph, and Mary Ann Caws. *Joseph Cornell's Theater of the Mind: Selected Diaries, Letters and Files*. New York: Thames and Hudson Press, 2000.

Cornell, Joseph, Lynda Roscoe Hartigan, Walter Hopps, and Walter Lehrman. *Joseph Cornell: Shadowplay...Eterniday*. New York: Thames and Hudson, 2003.

Cornell, Joseph, and Diane Waldman. *Joseph Cornell: Master of Dreams*. New York: Harry N. Abrams, 2006.

Cornell, Joseph, and Catherine Corman. *Joseph Cornell's Dreams*. Boston: Exact Change, 2007.

Cornell, Joseph, and Lynda Roscoe Hartigan. *Joseph Cornell: Navigating the Imagination*. Salem, MA: Peabody Essex Museum, 2007.

Cornell, Joseph, and Kristin Hoving. *Joseph Cornell and Astronomy: A Case for the Stars*. Princeton, NJ: Princeton University Press, 2008.

JASPER FRANCIS CROPSEY, Painter and Architect
1823–1900

Newington-Cropsey Foundation
NY. EIN 06-0972155

Ruling Year 1978

Function: House museum foundation operating the Cropsey Home and Studio

URL: www.newingtoncropsey.com

Cropsey, Jasper F., Mishoe Brennecke, Barbara Finney, and Ella M. Foshay. *Jasper F. Cropsey, Artist and Architect: Paintings, Drawings, and Photographs from the Collections of the Newington-Cropsey Foundation and the New-York Historical Society*. New York: New-York Historical Society, 1987.

Cropsey, Jasper Francis, Kathleen Luhrs, Florence Levins, and Stephen May. *Jasper Francis Cropsey: An Artist for All Seasons*. Hastings-on-Hudson, NY: Newington-Cropsey Foundation, 1994.

Newington-Cropsey Foundation. *Along the Hudson: Viewing Our Past Through the National Register*. Hastings-on-Hudson, NY: Newington-Cropsey Foundation, 2000.

———. *Picture Perfect: Images of Northwest Connecticut*. Hastings-on-Hudson, NY: Newington-Cropsey Foundation, 2003.

Cropsey, Jasper Francis. *Jasper F. Cropsey, Architecture & Design: Paintings, Architectural Renderings, and Sketches from the Newington-Cropsey Collection*. Hastings-on-Hudson, NY: Newington-Cropsey Foundation, 2005.

Program Publications

Newington-Cropsey Cultural Studies Center. *American Arts Quarterly*. Hastings-on-Hudson, NY: Newington-Cropsey Foundation, 1990–current.

Cooper, James F. *Knights of the Brush: The Hudson River School and the Moral Landscape*. New York: Hudson Hills Press, 2000.

Veith, Gene Edward. *Painters of Faith: The Spiritual Landscape in Nineteenth Century America*. Washington, DC: Regenery Publishing, 2001.

PHILIP CAMPBELL CURTIS, Painter 1907–2000

Philip C. Curtis Charitable Trust for the Encouragement of Art
AZ. EIN 91-2094316
Ruling Year 2002
Function: Study and exhibition foundation
URL:

Wickre, Billie. *Philip C. Curtis: Sound and Silence*. Albion, MI: Albion College, 2007.

WILLEM DE KOONING, Painter
1904–1997

Willem de Kooning Foundation Inc.
DE, NY. EIN 13-4151973
Ruling Year 2001
Function: Study and exhibition foundation
URL: www.dekooning.org

De Kooning, Willem, Cornelia H. Butler, and Paul Schimmel. *Willem De Kooning: Tracing the Figure*. Los Angeles: Museum of Contemporary Art, Los Angeles, 2002.

De Kooning, Willem, Mark Stevens, and Annalyn Swan. *De Kooning: An American Master*. New York: Alfred A. Knopf, 2004.

De Kooning, Willem, David Sylvester, and Julie Sylvester. *Willem De Kooning: Late Paintings*. Munich: Schirmer/Mosel, 2006.

De Kooning, Willem, and Sally Yard. *Willem de Kooning: Works, Writings, Interviews*. Barcelona: Poligrafa, 2007.

De Kooning, Willem, and Robert Pincus-Witten. *Willem de Kooning: Works on Paper*. Brussels: Xavier Hufkens, 2008.

JAY DEFEO, Painter
1929–1989

The Jay DeFeo Trust
CA. EIN 94-6642644
Ruling Year 1998
Function: Study and exhibition foundation
URL: www.jaydefeo.org

DeFeo, Jay, Rolando Castellon, and Leah Levy. *Jay DeFeo*. San Jose, Costa Rica: Museo de Arte y Diseno Contemporaneo, 1996.

DeFeo, Jay, Bill Berkson, Walter Hopps, Constance Lewallen, and Michael McClure. *Jay DeFeo: Selected Works*, Philadelphia: Moore College of Art and Design, 1996.

DeFeo, Jay, Klaus Kertess, Constance Lewallen, and Robert Whyte. *Jay DeFeo: The Florence View and Related Works 1950–1954*. San Francisco: Museo ItaloAmericano, 1997.

DeFeo, Jay, Lisa Phillips, and Carter Ratcliff. *Jay DeFeo: Ingredients of Alchemy, Before and After 'The Rose.'* New York: Michael Rosenfeld Gallery, 2002.

DeFeo, Jay, and Jim Edwards. *Jay DeFeo: Doctor Jazz and Works on Paper, 1952–1989*. Logan, UT: Nora Eccles Harrison Museum of Art, Utah State University, 2002.

DeFeo, Jay, Jane Green, and Leah Levy, et al. *Jay DeFeo and 'The Rose'*. Berkeley: University of California Press, Berkeley / Whitney Museum of American Art, 2003.

DeFeo, Jay, and Elizabeth Sussman. *Jay DeFeo: Her Tripod and Its Dress*. New York: Michael Rosenfeld Gallery, 2003.

DeFeo, Jay, Dana A. Miller, and Anne Wilkes Tucker. *Jay DeFeo: No End and Botanicals*. Santa Fe, NM: Dwight Hackett Projects, 2006.

DeFeo, Jay, and Bruce Hainley. *Jay DeFeo: Applaud the Black Fact*. Boston: Nielsen Gallery, 2007.

DeFeo, Jay, and Jens Hoffmann. *Jay DeFeo: Where the Swan Flies*. Houston: Moody Gallery, 2008.

ETTORE DEGRAZIA, Painter
1909–1982

DeGrazia Art and Cultural Foundation Inc.

AZ. EIN 86-0339837

Ruling Year 1979

Function: House museum foundation operating the DeGrazia Gallery in the Sun

URL: www.degrazia.org

DeGrazia, Ettore, Alan Curl, and Glenn DeHart. *DeGrazia's Father Serra in California*. Tucson, AZ: DeGrazia Art and Cultural Foundation, 1983.

DeGrazia Art and Cultural Foundation. *DeGrazia Gallery in the Sun, Legendary Landmark of Art & Architecture*. Tucson, AZ: DeGrazia Art and Cultural Foundation, 2006.

DOROTHY DEHNER, Sculptor
1901–1994

Dorothy Dehner Foundation for the Visual Arts Inc.

NY. EIN 13-3830526

Ruling Year 1995

Function: Grantmaking foundation supporting visual art education

URL:

Dehner, Dorothy. *Dorothy Dehner (1901-1994): Landscapes of Memory*. New York: Kraushaar Galleries, 1998.

———. *Dorothy Dehner: Anticipating a Third Dimension: Selected Drawings and Related Sculpture from the 1950s and 1960s*. New York: Kraushaar Galleries, 2001.

Reports and Records

Marter, Joan. "Joan Marter on the Dorothy Dehner Foundation." In *Artists Estates, Reputations in Trust*. Edited by Magda Salvesen and Diane Cousineau. New Brunswick, NJ: Rutgers University Press, 2005.

ALDEN B. DOW, Architect

1904–1983

Alden and Vada Dow Fund

MI. EIN 38-6058512

Ruling Year 1962

Function: Grantmaking Foundation supporting culture, education, and community betterment, primarily in the midland Michigan region

URL: www.avdowfamilyfoundation.org

Alden B. and Vada B. Dow Creativity Foundation

MI. EIN 38-2852321

Ruling Year 1989

Function: House museum foundation operating the Alden B. Dow Home and Studio

URL: www.abdow.org

Dow, Alden B. *The Midland Architecture of Alden B. Dow*. Midland, MI: Alden B. Dow Archives, 1988.

Dow, Alden B., Judith O'Dell, and Robert G. Waite. *Composed Order: The Architecture of Alden B. Dow*. Midland, MI: Alden B. Dow Creativity Center, 1991.

Alden B. Dow Home and Studio. *Alden B. Dow Home and Studio A National Historic Landmark*. Midland, MI: Alden B. Dow Home and Studio, 2002.

Maddex, Diane. *Alden B. Dow: Midwestern Modern*. Midland, MI: Alden B. Dow Home and Studio, 2007.

CLAIRE FALKENSTEIN, Sculptor

1908–1997

Falkenstein Foundation

CA. EIN 95-4721433

Ruling Year 2004

Function: Study and exhibition foundation

URL:

Falkenstein, Claire, and Maren Henderson. *The Modernist Jewelry of Claire Falkenstein*. Long Beach, CA: Long Beach Museum of Art, 2004.

Falkenstein, Claire, and Maren Henderson. *Claire Falkenstein: Structure and Flow: Works from 1950–1980*. West Hollywood, CA: Louis Stern Fine Arts, 2006.

LORSER FEITELSON, Painter and Educator
1898–1978

HELEN LUNDEBERG, Painter
1908–1999

Lorser Feitelson and Helen Lundeberg Feitelson Art Foundation
CA. EIN 95-3451355
Ruling Year: 1980
Function: Study and exhibition foundation
URL:

Feitelson, Lorser, and Tobey C. Moss. *Lorser Feitelson, 1898–1978, Early Drawings and Late Paintings*. Los Angeles: Tobey C. Moss Gallery, 1983.

Feitelson, Lorser. *The Kinetic Line: Lorser Feitelson*. Riverside: University of California, Riverside, University Art Gallery, 1989.

Feitelson, Lorser, and John McLaughlin. *Lorser Feitelson, 1898–1978, John McLaughlin, 1898–1976*. Los Angeles: Tobey C. Moss Gallery, 1994.

Feitelson, Lorser, and Michael Duncan. *Lorser Feitelson, 1898–1978*. Santa Monica, CA: Patricia Faure Gallery, 2001.

Feitelson, Lorser. *Lorser Feitelson and the Invention of Hard Edge Painting, 1945–1965*. West Hollywood, CA: Louis Stern Fine Arts, 2003.

Lundeberg, Helen. *Helen Lundeberg and the Illusory Landscape: Five Decades of Painting*. West Hollywood, CA: Louis Stern Fine Arts, 2004.

Feitelson, Lorser. *Lorser Feitelson: 10 Paintings, Los Angeles, the 1960s*. New York: Washburn Gallery, 2006.

Lundeberg, Helen, Marie Chambers, and Ed Glendinning. *Infinite Distance: Architectural Compositions by Helen Lundeberg*. West Hollywood, CA: Louis Stern Fine Arts, 2007.

Howser, Huell, and Helen Lundeberg. *Helen's Wall*. Visiting...with Huell Howser, Episode 1606. Los Angeles: Huell Howser Productions, 2008.

Feitelson, Lorser, and Frances Colpitt. *Lorser Feitelson: The Late Paintings*. West Hollywood, CA: Louis Stern Fine Arts, 2009.

LILLIAN H. FLORSHEIM, Sculptor and Collector
1896–1988

Lillian H. Florsheim Foundation for Fine Arts

IL. EIN 23-7052993

Ruling Year 1966

Function: Grantmaking foundation supporting culture and education, primarily in the
Chicago region

URL:

Program Publications

Speyer, A. James, and Lillian H. Florsheim Foundation for Fine Arts. *A Selection of Abstract Art, 1917–1965*. Chicago: Lillian H. Florsheim Foundation for Fine Arts, 1966.

Kind, Joshua B. *The Geometric Impulse: Selected Works from the Lillian H. Florsheim Foundation for the Fine Arts*. Dekalb, IL: Swen Parson Gallery, Northern Illinois University, 1981.

RICHARD ABERLE FLORSHEIM, Painter and Printmaker
1916–1979

Richard Florsheim Art Fund

IL. EIN 36-3047617

Ruling Year 1980. Foundation terminated 2007.

Function: Grantmaking foundation supporting museums' acquisitions and exhibitions
of works by older artists

Florsheim, Richard A. *Richard Florsheim Memorial Retrospective: Paintings 1939–1979*. Naples, FL: Harmon-Meek Gallery, 1985.

———. *Richard Florsheim: The Artist in His Time*. Youngstown, OH: Butler Institute of American Art, 1997.

Florsheim, Richard A., and August A. Freundlich. *Richard A. Florsheim, An Art Legacy: Retrospective of Works Donated by the Richard Florsheim Art Fund*. Tarpon Springs, FL: Leepa-Rattner Museum of Art, St. Petersburg College, 2006.

Catalogues Raisonnés

Florsheim, Richard A., and Domenic J. Iacono. *A Catalogue Raisonné of the Graphic Work of Richard Florsheim*. Syracuse, NY: Syracuse University Art Collection / Richard Florsheim Art Fund, 1988.

Program Publications

Leslie, Alfred, Judith E. Stein, and David Shapiro. *Alfred Leslie: The Killing Cycle*. Saint Louis, MO: St. Louis Art Museum, 1990.

Morris, Wright, and Sandra S. Phillips. *Wright Morris: Origin of a Species*. San Francisco: San Francisco Museum of Modern Art, 1992.

Amos, Emma. *Emma Amos: Paintings and Prints, 1982–1992*. Wooster, OH: College of Wooster Art Museum. 1993.

Pace, Stephen. *Stephen Pace: Maine and Reminiscences, 1953–1993: Oils and Watercolors from Four Decades*. Rockport: Maine Coast Artists, 1994.

Biggers, John, and Alvia J. Wardlaw. *The Art of John Biggers: View from the Upper Room*. New York: Harry N. Abrams, 1995.

Andrade, Edna. *Edna Andrade: Paintings 1960s–1990s*. Harrisburg: State Museum of Pennsylvania, 1998.

Purifoy, Noah, and Lizzetta LeFalle-Collins. *Noah Purifoy: Outside in the Open*. Los Angeles: California African American Museum, 1998.

Lanyon, Ellen. *Ellen Lanyon: Selected Work from 1971–1999*. Washington, DC: National Museum of Women in the Arts, 2001.

Reports and Records

Richard Florsheim Art Fund. *Making a Future...by Preserving the Past: A Report on the Activities of the Richard Florsheim Art Fund from Its Inception to the Present*. Tampa, FL: Richard Florsheim Art Fund, 1994.

———. *Influencing the Future of American Art by Supporting Its Past. A Report on the Activities of the Richard Florsheim Art Foundation from 1994 to the Present*. Tampa, FL: Richard Florsheim Art Fund, 1999.

———. *Finding Aid: Richard Florsheim Art Fund Records, 1990–2003*. Washington, DC: Archives of American Art, Smithsonian Institution, n.d.

SAM FRANCIS, Painter and Printmaker 1923–1994

Sam Francis Foundation (fka Samuel L. Francis Art Museum)

CA. EIN 95-4336984

Ruling Year 1995

Function: Study and exhibition foundation

URL: www.samfrancisfoundation.com

Francis, Sam, and Karel Ankerman. *Sam Francis, Remembering*. Amstelveen, Holland: Museum Jan van der Togt, 2004.

Francis, Sam. *Sam Francis und Bern: Sam Francis, Samuel Buri, Franz Fedier, Rolf Iseli, Peter Stein*. Bern, Switzerland: Kunstmuseum Bern, 2006.

Perkins, Jeffrey. *The Painter Sam Francis*. New York: Body and Soul Productions, 2008.

SUZY FRELINGHUYSEN, Painter and Collector

1911–1988

GEORGE LOVETT KINGSLAND MORRIS, Painter and Collector

1905–1975

Frelinghuysen Morris Foundation

MA, NY. EIN 13-3471554

Ruling Year 1988

Function: House museum foundation operating the Frelinghuysen Morris House and Studio

URL: www.frelinghuysen.org

Balken, Debra Bricker, and Deborah Menaker Rothschild. *Suzy Frelinghuysen and George L. K. Morris: American Abstract Artists, Aspects of Their Work and Collection*. Williamstown, MA: Williams College Museum of Art, 1992.

Morris, George L. K., and T. Kinney Frelinghuysen. *George L. K. Morris (1905–1975): Paintings; An Exhibition on the Occasion of the Opening of the Frelinghuysen Morris House and Studio in Lenox, MA*. New York: Salander-O'Reilly Galleries, 1998.

Balken, Debra Bricker, and Robert S. Lubar. *The Park Avenue Cubists: Gallatin, Morris, Frelinghuysen, and Shaw*. New York: Grey Art Gallery, New York University, 2002.

Timreck, Theodore W., and James Christe. *Park Avenue Cubists*. New York: Timreck Film Productions, 2003.

Program Publications

Frelinghuysen, Suzy, and George L. K. Morris. *Frelinghuysen Morris House and Studio: Collection Handbook*. Lenox, MA: Frelinghuysen Morris Foundation, 2002.

VIOLA FREY, Sculptor and Educator

1933–2004

SQUEAK CARNWATH, Painter and Educator

Born 1947

Artists' Legacy Foundation (aka Carnwath, Knecht, Frey Foundation)

CA. EIN 94-3357343

Ruling Year 2001

Function: Comprehensive foundation operating a study and exhibition program, making grants to artists, and conducting workshops about artists' documentation and estate planning

URL: www.artistslegacyfoundation.org

Frey, Viola, and Davira Taragin. *Bigger, Better, More: The Art of Viola Frey*. New York: Hudson Hills Press, 2009.

ALEXANDER HAYDEN GIRARD, Designer and Architect
1907–1993

Girard Foundation

NM. EIN 85-6011297

Ruling Year 1962. Foundation terminated 1998.

Function: Program foundation operating a folk art collection and exhibition program

Girard, Alexander. *The Nativity*. Santa Fe, NM: Girard Foundation, 1962.

———. *El Encanto de un Pueblo. The Magic of a People; Folk Art and Toys from the Collection of the Girard Foundation*. New York: Viking Press, 1968.

Wahlman, Maude. *Contemporary African Fabrics: An Exhibition of Contemporary African Fabrics from the Girard Foundation*. Chicago: Museum of Contemporary Art, 1975.

Bol, Marsha. *Girard Foundation Toy Theater Collection: A Review: Museum of International Folk Art*. Santa Fe, NM: Museum of International Folk Art, 1978.

Wahlman, Maude. *Contemporary African Fabrics: An Exhibition of Contemporary African Fabrics from the Girard Foundation*. Cambridge, UK: Chadwyck-Healey, 1979.

Nestor, Sarah. *Multiple Visions, a Common Bond: The Girard Foundation Collection*. Santa Fe, NM: Museum of International Folk Art, 1982.

Glassie, Henry H., and Michel Monteaux. *The Spirit of Folk Art: The Girard Collection at the Museum of International Folk Art*. New York: Abrams, 1989.

Larsen, Jack Lenor. *Folk Art from the Global Village: The Girard Collection at the Museum of International Folk Art*. Santa Fe: Museum of New Mexico Press, 1995.

WILLIAM GLACKENS, Painter and Illustrator
1870–1938

EDITH DIMOCK GLACKENS, Painter
1876–1955

The Sansom Foundation Inc.

NY, NJ. EIN 13-6136127

Ruling Year 1959

Function: Grantmaking foundation supporting animal welfare, culture, education, and humanitarian programs, primarily in New York and Florida, including support to Museum of Art Fort Lauderdale, Nova Southeastern University, FL, for the Glackens Wing.

URL:

Glackens, William J., and Churchill P. Lathrop. *William Glackens Retrospective Exhibition*. Hanover, NH: Dartmouth College, 1960.

Glackens, William J., Charles E. Buckley, and Leslie George Katz. *William Glackens in Retrospect*. Saint Louis, MO: Saint Louis City Art Museum, 1966.

Glackens, William J. *William Glackens*. New York: Kraushaar Galleries, 1967.

Glackens, William J., and Guy Pène Du Bois. *The Art of William Glackens*. Fort Wayne, IN: Fort Wayne Museum of Art, 1969.

Glackens, William J., and Janet A. Flint. *Drawings by William Glackens, 1870–1938*. Washington, DC: National Collection of Fine Arts / Smithsonian Institution Press, 1972.

Glackens, William J. *William Glackens, Exhibition*. New York: Kraushaar Galleries, 1977.

Glackens, William J., and Nancy E. Allyn. *William Glackens: Illustrator in New York, 1897–1919*. Wilmington, DE: Delaware art Museum, 1985.

Glackens, William J. *William Glackens (1870–1938)*. New York: Kraushaar Galleries, 1985.

Glackens, William J., Nancy E. Allyn, and Elizabeth H. Hawkes. *William Glackens: A Catalogue of Book and Magazine Illustrations*. Wilmington: Delaware Art Museum, 1987.

Glackens, William J., and Richard J. Wattenmaker. *Drawings by William Glackens*. New York: Kraushaar Galleries, 1989.

Glackens, William J. *William Glackens, the Formative Years*. New York: Kraushaar Galleries, 1991.

Glackens, William J., William H. Gerdts, and Jorge H. Santis. *William Glackens*. Fort Lauderdale, FL: Museum of Art Fort Lauderdale, 1996.

Glackens, William J. *At Home Abroad: William Glackens in France, 1925–1932*. New York: Kraushaar Galleries, 1997.

Glackens, William J., and William Valerio. *William Glackens: A Journey from Realism to Impressionism Featuring Works from the Museum of Art Fort Lauderdale*. New York: Queens Museum of Art, 2000.

Glackens, William J., and Jorge H. Santis. *The Spectacle of Life: The Art of William Glackens*. Fort Lauderdale, FL: Museum of Art Fort Lauderdale, 2001.

EDWARD GOREY, Illustrator and Author
1925–2000

Edward Gorey Charitable Trust
MA, NY. EIN 02-0590852

Ruling Year 2008

Function: Grantmaking foundation supporting animal welfare and assisting the
Edward Gorey House, Strawberry Lane Foundation, MA

URL:

Gorey, Edward, and Kevin McDermott. *Elephant House: Or, The Home of Edward Gorey*. Petaluma, CA: Pomegranate Communications, 2003.

Gorey, Edward, and Karen Wilkin. *Elegant Enigmas: The Art of Edward Gorey*. Petaluma, CA: Pomegranate Communications, 2009.

General Market Publications

Heide, Florence Parry, and Edward Gorey. *The Treehorn Trilogy*. New York: Harry N. Abrams, 2006.

Gorey, Edward. *Amphigorey Again*. Orlando, FL: Harcourt, 2006.

———. *The Wuggly Ump*. Petaluma, CA: Pomegranate Communications, 2007.

———. *The Gilded Bat*. Petaluma, CA: Pomegranate Communications, 2007.

———. *The Eclectic Abecedarium*. Petaluma, CA: Pomegranate Communications, 2008.

———. *The Sopping Thursday*. Petaluma, CA: Pomegranate Communications, 2008.

———. *The Blue Aspic*. Petaluma, CA: Pomegranate Communications, 2009.

———. *The Glorious Nosebleed*. London: Bloomsbury, 2009.

———. *The West Wing*. London: Bloomsbury, 2009.

Gorey, Edward, and Ann Nocenti. *The Black Doll: A Silent Screenplay*. Petaluma, CA: Pomegranate Communications, 2009.

ADOLPH GOTTLIEB, Painter

1903–1974

The Adolph and Esther Gottlieb Foundation

NY. EIN 13-2853957

Ruling Year 1975

Function: Comprehensive foundation operating a study and exhibition program, and making grants to artists

URL: www.gottliebfoundation.org

Gottlieb, Adolph, and Irving Sandler. *Adolph Gottlieb Paintings, 1945–1974*. New York: André Emmerich Gallery, 1977.

Gottlieb, Adolph, Henry Flood Robert, and Miriam Roberts. *Adolph Gottlieb, Paintings, 1921–1956*. Omaha, NE: Joslyn Art Museum, 1980.

Gottlieb, Adolph, Lawrence Alloway, Sanford Hirsch, and Mary Davis MacNaughton. *Adolph Gottlieb, A Retrospective*. New York: Arts Publisher / Adolph and Esther Gottlieb Foundation, 1981.

Gottlieb, Adolph. *Adolph Gottlieb*. New York: M. Knoedler, 1985.

Gottlieb, Adolph, Sanford Hirsch, and April Kingsley. *Adolph Gottlieb: Works on Paper*. San Francisco: Art Museum Association / Adolph and Esther Gottlieb Foundation, 1985.

Gottlieb, Adolph. *Pictographs by Adolph Gottlieb*. New York: M. Knoedler, 1987.

———. *Adolph Gottlieb: Major Paintings*. New York: M. Knoedler, 1990.

Gottlieb, Adolph, and Letitia Burns O'Connor. *Adolph Gottlieb: Paintings in Transition, Pictograph into Burst*. New York: Adolph and Esther Gottlieb Foundation / Perpetua Press, 1991.

Gottlieb, Adolph, and Sanford Hirsch. *Monotypes of Adolph Gottlieb*. New York: Adolph and Esther Gottlieb Foundation, 1991.

Gottlieb, Adolph, Lawrence Alloway, and Sanford Hirsch. *The Pictographs of Adolph Gottlieb*. New York: Hudson Hills Press / Adolph and Esther Gottlieb Foundation, 1994.

Gottlieb, Adolph. *Adolph Gottlieb: The Complete Prints*. New York: Associated American Artists, 1994.

Gottlieb, Adolph, Lawrence Alloway, and Sanford Hirsch. *The Pictographs of Adolph Gottlieb*. Brooklyn, NY: Brooklyn Museum, 1995.

Gottlieb, Adolph, and Sanford Hirsch. *Adolph Gottlieb: Pinturas 1941–1972*. Madrid: Galería Elvira González, 1999.

Gottlieb, Adolph, Sanford Hirsch, Joanne Stuhr, and Robert A. Yassin. *Adolph Gottlieb and the West*. Tucson, AZ: Tucson Museum of Art, 1999.

Gottlieb, Adolph. *Adolph Gottlieb: Paintings 1938–1973*. Scottsdale, AZ: Bentley Gallery, 1999.

Gottlieb, Adolph, and Sanford Hirsch. *Adolph Gottlieb*. Madrid: Fundación Juan March, 2001.

Gottlieb, Adolph, and Sanford Hirsch. *The Beginning of Seeing: Tribal Art and the Pictographs of Adolph Gottlieb*. New Britain, CT: New Britain Museum of American Art, 2002.

Gottlieb, Adolph, and Daniel Schulman. *Adolph Gottlieb: Early Paintings and Works on Paper*. Chicago: Valerie Carberry Gallery, 2003.

Gottlieb, Adolph, and Guillermo Solana. *Adolph Gottlieb :1960's*. Madrid: Galería Elvira González, 2004.

Gottlieb, Adolph, and Harry Cooper. *Adolph Gottlieb: Pictographs 1941–1951*. New York: PaceWildenstein, 2004.

Gottlieb, Adolph, and Sanford Hirsch. *Adolph Gottlieb on Cape Ann*. Boston: Mercury Gallery, 2004.

Gottlieb, Adolph, Erin Budis Coe, Sanford Hirsch, and Randall Suffolk. *Adolph Gottlieb: 1956*. Glens Falls, NY: Hyde Collection / Adolph and Esther Gottlieb Foundation, 2005.

Gottlieb, Adolph, and Sanford Hirsch. *Adolph Gottlieb: Early Prints*. New York: Adolph and Esther Gottlieb Foundation, 2006.

Gottlieb, Adolph, Sanford Hirsch, and Tomàs Llorens. *Adolph Gottlieb: Escultor: Fundació Pilar i Joan Miró De Mallorca, Museo de Arte Contemporaneo Esteban Vicente*. Segovia, Spain: Museo de Arte Contemporáneo Esteban Vicente, 2006.

Gottlieb, Adolph, Michèle Brun, Sanford Hirsch, and Heinz Hofchen. *Adolph Gottlieb, Sculptures: Musée d'Art Moderne et d'Art Contemporain Nice, Museum Pfalzgalerie Kaiserslautern*. Kaiserslautern, Germany: Museum Pfalzgalerie, 2008.

Gottlieb, Adolph, and Lilly Wei. *Adolph Gottlieb: Paintings from Four Decades*. New York: PaceWildenstein, 2008.

Reports and Records

Hirsch, Sanford. "Sanford Hirsch on the Adolph and Esther Gottlieb Foundation." In *Artists Estates, Reputations in Trust*. Edited by Magda Salvesen and Diane Cousineau. New Brunswick, NJ: Rutgers University Press, 2005.

ERNEST R. GRAHAM, Architect 1866–1936

Graham Foundation for Advanced Studies in the Fine Arts (fka American School of Fine Arts)

IL. EIN 36-2356089

Ruling Year 1959

Function: Comprehensive foundation making grants to individuals and organizations for projects advancing new perspectives in architecture, and operating public programs and exhibitions

URL: www.grahamfoundation.org

Program Publications

Museum of Modern Art and Graham Foundation for Advanced Studies in the Fine Arts. *Modern Architecture U.S.A.* New York: Museum of Modern Art, 1965.

Anderson, Stanford. *Planning for Diversity and Choice; Possible Futures and Their Relations to the Man-Controlled Environment*. Cambridge, MA: M.I.T. Press, 1968.

Herzogenroth, Wulf. *50 Years Bauhaus: An International Exhibition*. Chicago: Illinois Institute of Technology, 1969.

Hedjuk, John. *Education of an Architect: A Point of View. The Cooper Union School of Art & Architecture. 1964–1971*. Exhibition, Museum of Modern Art. New York: Monacelli Press, 1970.

Dubuffet, Jean, and A. James Speyer. *Edifices and Monuments by Jean Dubuffet*. Chicago: Art Institute of Chicago, 1970.

Casari, Maurizio, and Vincenzo Pavan. *New Chicago Architecture: Beyond the International Style*. Chicago: Rizzoli, 1981.

Loos, Adolf. *Spoken Into the Void: Collected Essays, 1897–1900*. Graham Foundation for Advanced Studies in the Fine Arts/the Institute for Architecture and Urban Studies. Cambridge, MA: MIT Press, 1982.

Zukowski, John, and Betty Blum. *Architecture in Context: The Avant-Garde in Chicago's Suburbs, Paul Schweikher and William Ferguson Deknatel*. Chicago: Graham Foundation for Advanced Studies in the Fine Arts / Art Institute of Chicago, 1984.

Tigerman, Stanley. *Architecture in Context: The Postwar American Dream*. Chicago: Graham Foundation for Advanced Studies in the Fine Arts / Art Institute of Chicago, 1985.

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Groat, Linda N. *Post-Professional and Doctoral Education in Architecture*. Ann Arbor, MI: Architecture and Planning Research Laboratories, College of Architecture and Urban Planning, 1991.

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White, Janet R. *Architectural Education and the Liberal Arts: A Winter Symposium, January 26, 27, and 28, 1996*. Springfield, MO: Drury College, Hammons School of Architecture, 1996.

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Harbison, Robert. *Thirteen Ways: Theoretical Investigations in Architecture*. Graham Foundation/MIT Press Series in Contemporary Architectural Discourse. Cambridge, MA: MIT Press, 1997.

Joy, Rick. *Rick Joy: Desert Works*. Graham Foundation/Princeton Architectural Press: New Voices in Architecture. New York: Princeton Architectural Press, 2002.

Blackwell, Marlon. *An Architecture of the Ozarks: The Works of Marlon Blackwell*. Graham Foundation/Princeton Architectural Press: New Voices in Architecture. New York: Princeton Architectural Press, 2005.

Rose, Charles. *Charles Rose, Architect*. Graham Foundation/Princeton Architectural Press: New Voices in Architecture. New York: Princeton Architectural Press 2006.

Lewis, Paul, Marc Tsurumaki, and David J. Lewis. *Lewis.Tsurumaki.Lewis: Opportunistic Architecture*. Graham Foundation/Princeton Architectural Press: New Voices in Architecture. New York: Princeton Architectural Press, 2008.

Reports and Records

Graham Foundation for Advanced Studies in the Fine Arts. *Report on the Graham Foundation Seminars on Architectural Education*. Chicago: Graham Foundation for Advanced Studies in the Fine Arts, 1965.

Manny, Carter H., and Franz Schulze. *Oral History of Carter Manny, interviewed by Franz Schulze, compiled under the auspices of the Chicago Architects Oral History Project, the Ernest R. Graham Study Center for Architectural Drawings, Department of Architecture, The Art Institute of Chicago*. Chicago: Art Institute of Chicago, 1995–2001.

NANCY GRAVES, Sculptor, Painter, and Filmmaker 1939–1995

Nancy Graves Foundation Inc.

NY. EIN 13-3885307

Ruling Year 1997

Function: Comprehensive foundation operating a study and exhibition program, and making grants to artists

URL: www.nancygravesfoundation.org

Graves, Nancy Stevenson. *Nancy Graves (1940–1995): Between Painting and Sculpture: A Selection from the Eighties*. New York: M. Knoedler, 1997.

Graves, Nancy Stevenson, and E. A. Carmean. *Nancy Graves: 20 Years of Print and Sculpture*. Hamilton: Bermuda National Gallery, 1998.

Graves, Nancy Stevenson, and John Yau. *Nancy Graves: Points of Departure*. New York: M. Knoedler, 2000.

Graves, Nancy Stevenson, and Diane Kelder. *Nancy Graves: Breaking Boundaries: Sculpture, Paintings, and Drawings on Loan from the Nancy Graves Foundation*. New York: City University of New York, Art Gallery of the Graduate Center, 2002.

Graves, Nancy Stevenson, and Linda Konheim Kramer. *The Prints of Nancy Graves*. New York: Print Club of New York Inc., 2003.

———. *The Aesthetic Vocabulary of Nancy Graves*. New York: Ameringer & Yohe Fine Art, 2005.

Graves, Nancy Stevenson, and Phyllis Tuchman. *Nancy Graves: 1970–1980*. New York: Ameringer & Yohe Fine Art, 2006.

Graves, Nancy Stevenson, and Barbara Rose. *Nancy Graves: Bronze Sculpture of the 1980s*. New York: Ameringer & Yohe Fine Art, 2007.

Graves, Nancy Stevenson. *Nancy Graves: Inspired Vision: Sculpture, Paintings, Drawings*. West Hartford, CT: Joseloff Gallery, 2009.

CHAIM GROSS, Sculptor
1904–1991

Chaim Gross Museum

NY. EIN 13-3556699

Ruling Year 1990

Function: Program foundation operating activities related to the Gross Studio and Residence, a property of Renee and Chaim Gross Foundation Inc.

URL:

Renee and Chaim Gross Foundation Inc.

NY. EIN 13-34900101989

Ruling Year 1989

Function: Study and exhibition foundation, as well as support to Chaim Gross Museum, NY

URL: www.rcgrossfoundation.org

Gross, Chaim, and Roberta K. Tarbell. *Chaim Gross, 1904–1991: Reinventing Form*. New York: Forum Gallery, 2006.

Sotheby's. *The Sculptor's Eye: African and Oceanic Art from the Renee and Chaim Gross Foundation*. New York: Sotheby's, 2009.

KEITH HARING, Painter and Cartoonist
1958–1990

The Keith Haring Foundation Inc.

NY. EIN 11-0249024

Ruling Year 1991

Function: Comprehensive foundation operating a study and exhibition program, and making grants supporting HIV/AIDS services and youth services

URL: www.haring.com/foundation/

Gruen, John. *Keith Haring: The Authorized Biography*. New York: Prentice Hall Press, 1991.

Haring, Keith, Germano Celant, and Barry Blinderman. *Keith Haring*. Munich: Prestel, 1992.

Haring, Keith, and Germano Celant. *Keith Haring, A Retrospective*. Tokyo: Mitsukoshi Museum of Art, 1993.

Haring, Keith, and Klaus Littmann. *Keith Haring: Editions on Paper, 1982–1990: The Complete Printed Works*. Stuttgart: Edition Cantz, 1993.

Haring, Keith. *Nina's Book of Little Things!* Munich: Prestel, 1994.

Haring, Keith, and Emanuela Belloni. *Keith Haring*. Milan: Charta, 1994.

Haring, Keith. *Keith Haring, Works on Paper 1989*. New York: André Emmerich Gallery. New York, 1995.

Haring, Keith, and Germano Celant. *Keith Haring*. Milan: Charta, 1996.

Haring, Keith, and Gianluca Marziani. *Keith Haring: Subway Blackboards and Street Art 1980/86*. Rome: Galleria Giulia, 1996.

Haring, Keith. *Keith Haring on Park Avenue: An Exhibition of the Public Art Fund*. New York: Andre Emmerich Gallery, 1997.

Haring, Keith, Elisabeth Sussman, and David Frankel. *Keith Haring*. New York: Whitney Museum of American Art, 1997.

Haring, Keith, Paolo Buggiani, Gianluca Marziani, and Emma Politi. *Keith Haring: Subway Drawings and New York Street Art*. Milan: Mazzotta, 1997.

Haring, Keith, and Germano Celant. *Keith Haring*. Munich: Prestel, 1997.

Haring, Keith, David Hockney, and Robert Farris Thompson. *Keith Haring Journals*. New York: Penguin Books, 1997.

Haring, Keith, and Desiree La Valette. *Keith Haring: I Wish I Didn't Have to Sleep*. Munich: Prestel, 1997.

Vasquez, Junior, Dhar Braxton, Jenny Burton, Gwen Guthrie, Diana Ross, Joyce Sims, Karen Young, Whitney Museum of American Art, and the Keith Haring Foundation. *Keith Haring A Retrospective, the Music of His Era*. New York: Logic Records, 1997.

Haring, Keith. *Keith Haring, 1958–1990*. Singapore: Wetterling Teo Gallery, 1998.

Haring, Keith. *Keith Haring: Working with Symbols*. Jefferson City, MO: Scholastic Art, 1998.

Haring, Keith, Elisabeth Sussman, and Jellybean. *Keith Haring*. Cologne, Germany: Evergreen, 1998.

Haring, Keith. *Keith Haring*. Los Angeles: Taschen America, 1999.

———. *Keith Haring: 12 Sculptures*. Paris: Galerie Jerome de Noirmont, 1999.

Haring, Keith, Estelle Daval, and Claude Gaume. *Keith Haring: Made in France*. Paris: Fondation Dina Vierny-Musée Maillol, 1999.

Haring, Keith, and Karl-Ludwig Sauer. *Keith Haring, Karl-L. Sauer*. Berlin: Verlag für das Künstlerbuch, 1999.

Haring, Keith. *Ninas Buch der Kleinen Dinge*. München, Germany: Prestel, 2000.

Haring, Keith, and Wolfgang Becker. *Keith Haring*. Helsinki, Finland: Amos Andersonin Taidemuseo, 2000.

Haring, Keith. *Diarios*. Barcelona: Galaxia Gutenberg, 2001.

Haring, Keith, Götz Adriani, Ralph Melcher, et al. *Keith Haring: Heaven and Hell*. Edited by Götz Adriani. Karlsruhe, Germany: Museum für Neue Kunst, 2002.

Haring, Keith, and Jeffrey Deitch. *Keith Haring, The Public Artist*. Cheonan-si, Chungcheongnam-do, South Korea: Arario Gallery, 2002.

Haring, Keith, and Joshua Decter. *Keith Haring*. São Paulo, Brazil: Centro Cultural Banco do Brasil, 2003.

Haring, Keith, Piergiorgio Castellani, and Roberta Cecchi. *Keith Haring a Pisa: Cronaca di un Murales*. Pisa, Italy: Edizioni ETS, 2003.

Haring, Keith, and Alexandra Kolossa. *Keith Haring, 1958–1990: A Life for Art*. Cologne, Germany: Taschen, 2004.

Haring, Keith. *On the Fence: Keith Haring's Mural for the Haggerty, 1983*. Milwaukee, WI: Patrick and Beatrice Haggerty Museum of Art / Marquette University, 2005.

Haring, Keith, and Alessandra Galasso. *Keith Haring a Milano*. Milan: Johan & Levi, 2005.

Haring, Keith, Gianni Mercurio, and Demetrio Paparoni. *The Keith Haring Show*. Milan: Skira, 2005.

Haring, Keith. *Keith Haring: Journey of the Radiant Baby*. Piermont, NH: Bunker Hill Publishers, 2006.

Haring, Keith, and Alexandra Kolossa. *Keith Haring: 1958–1990*. Prague: Slovart, 2006.

Haring, Keith, and Beate Reifenscheid. *Life as a Drawing*. Munich: Prestel, 2007.

Haring, Keith, Jeffrey Deitch, and Julia Gruen. *Keith Haring*. New York: Rizzoli International Publications, 2008.

Haring, Keith, and Alessandra Galasso. *Keith Haring A Milano*. Milan: Johan & Levi Editore, 2009.

———. *Keith Haring, 1958–1990, A Life for Art*. Cologne, Germany: Taschen, 2009.

General Market Publications

Haring, Keith. *My First Coloring Book*. New York: Fotofolio/Artpost, 1993.

———. *Big*. New York: Hyperion Books for Children, 1998.

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———. *Dance*. Boston: Little, Brown, 1999.

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———. *Babies*. Boston: Little, Brown, 2000.

———. *Dogs*. Boston: Little, Brown, 2000.

JOHN BURTON HARTER, Painter and Curator
1940–2002

John Burton Harter Foundation Charitable Trust
KY, OH. EIN 30-6048115

Ruling Year 2004

Function: Grantmaking foundation supporting culture, education, and community betterment, including projects addressing gender orientation themes and concerns

URL: www.jbharter.org

Harter, J. B., and Charles W. Leslie. *The Drawings of J. B. Harter*. New Orleans: John Burton Harter Charitable Trust; New York: Leslie-Lohman Gay Art Foundation, 2003.

Harter, J. B., and David S. Rubin. *The Culture of Queer: A Tribute to J. B. Harter*. New Orleans: Contemporary Arts Center, 2005.

AL HELD, Painter
1928–2005

Al Held Foundation Inc.
NY. EIN 13-3596614

Ruling Year 1991

Function: Study and exhibition foundation

URL:

Held, Al. *Al Held: Paintings 1979–1993*. New York: Paul Kasmin Gallery, 2008.

Held, Al, Alice Hutchinson, Lynn Labate, and Robert Storr. *Al Held: The Evolution of Style*. Long Beach, CA: California State University Long Beach, University Art Museum, 2008.

Held, Al, and Eleanor Heartney. *Al Held: Watercolors*. San Francisco: John Berggruen Gallery, 2008.

JEROME HILL, Painter, Filmmaker, and Philanthropist
1905–1972

Camargo Foundation
NY, MN. EIN 13-2622714

Ruling Year 1968

Function: Program foundation operating a scholars' and artists' residency program in France

URL: www.camargofoundation.org

Brennan, Francis, and Christie, Manson and Woods. *Modern Paintings from the Collection of Jerome Hill: Sold by Order of the Camargo Foundation*. London: Christie, Manson and Woods, 1974.

Hill, Jerome. *Jerome Hill et la Photographie: La Donation au Musée Réattu d'Arles*. Cassis, France: Camargo Foundation, 2005.

Jerome Foundation Inc. (fka Avon Foundation)

MN, OR. EIN 41-6035163

Ruling Year 1964

Function: Grantmaking foundation supporting artist-support programs, and making travel and study grants to artists and production grants to filmmakers, exclusively in Minnesota and New York City

URL: www.jeromefdn.org

Hill, Jerome, and Jonas Mekas. *Film Portrait*. Saint Paul, MN: Jerome Foundation, 2005.

Hill, Jerome, and Mary Ann Caws. *Jerome Hill: Living the Arts*. Saint Paul, MN: Jerome Foundation, 2005.

Hill, Jerome. *Compositions*. Saint Paul, MN: Jerome Foundation, 2005.

Program Publications

Jerome Foundation Fellowship and MCAD Gallery. *Five Jerome Artists*. Minneapolis, MN: Minneapolis College of Art and Design, 1987–2009.

American Craft Museum, Jerome Foundation, and American Crafts Council. *Young Americans 1988: A National Competition*. New York: American Craft Museum, 1988.

Reports and Records

Avon Foundation. *Report*. Saint Paul, MN: Avon Foundation, 1970.

———. *Report for Fiscal Years 1972–1974*. Saint Paul, MN: Avon Foundation, 1972–1974.

Jerome Foundation. *Annual Reports for Fiscal Years of 1975–1992*. Saint Paul, MN: Jerome Foundation, 1975–1992.

———. *Biennial Report: for Fiscal Years of 1992 Through 1994*. St. Paul, MN: Jerome Foundation, 1994.

AL HIRSCHFELD, Caricaturist
1903–2003

Al Hirschfeld Foundation
DE, NY. EIN 20-0908729
Ruling Year 2004
Function: Study and exhibition foundation
URL: www.alhirschfeld.org

Hirschfeld, Al, Julie Andrews, Louise Kerz Hirschfeld, and Glenn Young. *Hirschfeld's British Aisles*. London: Glenn Young Books, 2006.

Program Publications

Al Hirschfeld Foundation and New York City Department of Education. *A Blueprint-Based Arts Resource*. New York: New York City Department of Education, 2008.

HANS HOFMANN, Painter and Educator
1880–1966

Renate Hofmann Charitable Trust
NY, DE. EIN 13-7102174
Ruling Year 1997
Function: Grantmaking foundation supporting culture, education, and mental health
URL:

Renate, Hans and Maria Hofmann Trust
NY, DE. EIN 13-7102172
Ruling Year 1997
Function: Grantmaking foundation supporting visual arts, art education, and humanitarian programs, as well as Association of German Dioceses, German Bishops' Conference, Bonn, Germany
URL: www.hanshofmann.org

Hofmann, Hans, and Lowery Stokes Sims. *Hans Hofmann in the Metropolitan Museum of Art*. New York: Metropolitan Museum of Art, 1999.

Hofmann, Hans. *Hans Hofmann: Four Decades in Provincetown*. Provincetown, MA: Provincetown Art Association and Museum, 2000.

———. *Hans Hofmann: Evolution/Revolution*. San Francisco: Hackett-Freedman Gallery, 2002.

Hofmann, Hans, and Peter Howard Selz. *Hans Hofmann: The UC Berkeley Art Museum Collection*. Berkeley: University of California Berkeley Art Museum / Pacific Film Archive, 2002.

Amgott, Madeline, Robert De Niro, and Joel Katz. *Hans Hofmann Artist/Teacher, Teacher/Artist*. New York: Home Vision Entertainment Productions, 2003.

Hofmann, Hans and Karen Wilkin. *Hans Hofmann: A Retrospective*. Naples, FL: Naples Museum of Art, 2003.

Hofmann, Hans. *Hans Hofmann: Search for the Real*. New York: Ameringer & Yohe Fine Art, 2005.

———. *Hans Hofmann: India Ink Self Portraits on Paper*. New York: Ameringer & Yohe Fine Art, 2006.

Hofmann, Hans, and Jed Perl. *Hans Hofmann: The Unabashed Unconscious, Reflections on Hofmann and Surrealism*. New York: Ameringer & Yohe Fine Art, 2006.

Hofmann, Hans, Sam Hunter, and James Yohe. *Hans Hofmann*. Rev ed. New York: Rizzoli, 2006.

Hofmann, Hans, and Tina Dickey. *Hans Hofmann, Exuberant Eye*. Chicago: KN Gallery, 2007.

Hofmann, Hans. *Hans Hofmann: Poems & Paintings on Paper*. New York: Ameringer & Yohe Fine Art, 2008.

Hofmann, Hans, Catherine Morris, Michael Rush, and Irving Sandler. *Hans Hofmann: Circa 1950*. Waltham, MA: Rose Art Museum, 2008.

CHUCK JONES, Animator
1912–2002

Chuck Jones Center for Creativity

CA. EIN 33-6262849

Ruling Year 2001

Function: Program foundation operating an art education workshop program

URL: www.chuckjonescenter.org

Jones, Chuck, Marian Jones, and Linda Jones Clough. *Stroke of Genius: A Collection of Paintings and Musings on Life, Love, and Art*. Orange, CA: Linda Jones Enterprises, 2007.

DONALD JUDD, Sculptor and Author
1928–1994

Judd Foundation

TX, NY. EIN 74-2798673

Ruling Year 1997

Function: House museum foundation operating the Judd residences, studios, archives, and libraries in New York and Texas

URL: www.juddfoundation.org

Judd, Donald, and Thomas Kellein. *Donald Judd: 1955–1968*. New York: Judd Foundation, 2002.

Judd, Donald, Nicholas Serota, Rudi Fuchs, Tate Gallery, and Judd Foundation. *Donald Judd*. London and New York: Distributed Art Publishers, 2004.

Judd, Donald, and Peter Noever. *Donald Judd: Architecture*. Ostfildern, Denmark: Hatje Cantz Publishers, 2004.

Judd, Donald. *Donald Judd, Complete Writings 1959–1975*. Halifax: Press of the Nova Scotia College of Art and Design / New York University Press, 2005.

Christie, Manson and Woods. *Donald Judd: Selected Works from the Judd Foundation*. New York: Christie's, 2006.

Judd, Donald. *Donald Judd: Furniture*. Paris: JGM Galerie, 2006.

Judd, Donald, and Urs Peter Flückiger. *Donald Judd: Architecture in Marfa, Texas*. Basel, Switzerland: Birkhäuser Basel, 2007.

Program Publications

Advisory Committee for Conservation and Restoration. *Judd Guidelines*. New York: Judd Foundation, 2009.

EZRA JACK KEATS, Children's Book Illustrator and Author
1916–1983

Ezra Jack Keats Foundation Inc.

NY. EIN 23-7072750

Ruling Year 1970

Function: Grantmaking foundation supporting public schools and libraries for children's literacy and creativity projects

URL: www.ezra-jack-keats.org

Keats, Ezra Jack, Dean Engel, and Florence B. Freedman. *Ezra Jack Keats: A Biography with Illustrations for Young Audiences*. New York: Silver Moon Press, 1995.

Keats, Ezra Jack, and Dolores Blythe Jones. *Collage: An Ezra Jack Keats Retrospective: De Grummond Children's Literature Collection, the University of Southern Mississippi Libraries*. Hattiesburg, MS.: De Grummond Children's Literature Collection, 2002.

Keats, Ezra Jack, and Jill C. Wheeler. *Ezra Jack Keats*. Edina, MN: ABDO Publishing, 2005.

Catalogues Raisonnés

Keats, Ezra Jack, and Brian Alderson. *Ezra Jack Keats, Volume 1: Artist and Picture-Book Maker*. Gretna, LA: Pelican Publishing, 1994.

Keats, Ezra Jack, and Brian Alderson. *Ezra Jack Keats, Volume 2: A Catalog Raisonné*. Gretna, LA: Pelican Publishing, 2002.

General Market Publications

Keats, Ezra Jack. *Un día de nieve*. New York: Viking Press, 1991.

———. *La silla de Pedro*. New York: Viking, 1996.

———. *Silbale a Willie*. New York: Puffin Books, 1996.

———. *A Letter to Amy*. New York: Viking, 1998.

———. *Goggles!* New York: Viking, 1998.

———. *Peter's Chair*. New York: Viking, 1998.

Keats, Ezra Jack, and Pat Cherr. *My Dog Is Lost!* New York: Viking, 1999.

Keats, Ezra Jack. *Hi, Cat!* New York: Viking, 1999.

———. *Over in the Meadow*. New York: Viking, 1999.

———. *Apt. 3*. New York: Viking, 1999.

———. *One Red Sun: A Counting Book*. New York: Viking, 1999.

Keats, Ezra Jack, Katherine Davis, Henry Onorati, and Harry Simeone. *The Little Drummer Boy*. New York: Viking, 2000.

Keats, Ezra Jack. *Dreams*. New York: Viking, 2000.

———. *Louie's Search*. New York: Viking, 2001.

Keats, Ezra Jack, Allan Eitzen, and Anastasia Suen. *Hamster Chase*. New York: Viking, 2001.

———. *Willie's Birthday*. New York: Viking, 2001.

Keats, Ezra Jack. *Kitten for a Day*. New York: Viking, 2001.

Keats, Ezra Jack, and Anita Silvey. *Keats's Neighborhood: An Ezra Jack Keats Treasury*. New York: Viking, 2002.

Keats, Ezra Jack, Allan Eitzen, and Anastasia Suen. *The Clubhouse*. New York: Viking, 2002.

———. *Loose Tooth*. New York: Viking, 2002.

Keats, Ezra Jack. *Jennie's Hat*. New York: Viking, 2003.

———. *Louie*. New York: Viking, 2004.

———. *The Snowy Day and Whistle for Willie*. New York: Viking, 2007.

———. *The Trip*. New York: Viking, 2007.

Keats, Ezra Jack, Janice N. Harrington, and Jody Wheeler. *Roberto Walks Home*. New York: Viking, 2008.

Keats, Ezra Jack. *Regards to the Man in the Moon*. New York: Viking, 2009.

KIKI KOGELNIK, Painter, Sculptor, and Designer
1935–1997

Kiki Kogelnik Foundation

NY. EIN 13-7101223

Ruling Year 1997

Function: Study and exhibition foundation

URL: www.kogelnikfoundation.org

Kogelnik, Kiki, and Gabriela Fritz. *Kiki Kogelnik: The Pictorial and Plastic Work*. Klagenfurt, Austria: Mohorjeva Hermagoras, 2002.

Kogelnik, Kiki, and Marianne Hussl-Hormann. *Strictly Kiki Perfectly Kogelnik*. Vienna: Galerie bei der Albertina–Zetter, 2006.

Kogelnik, Kiki, Gerda Gruber, Katharina Zetter-Karner, and Christa Zetter. *Kiki Kogelnik, Gerda Gruber: Sculpture*. Vienna: Galerie bei der Albertina–Zetter, 2009.

HOWARD KOTTLER, SCULPTOR

1930–1989

Howard Kottler Testamentary Trust

WA. EIN 94-3090173

Ruling Year 1989

Function: Estate distribution foundation operating an exhibition program, making grants supporting artists' education and art museums, and making grants of artworks

URL:

Kottler, Howard, and Patricia Failing. *Howard Kottler: Face to Face*. Seattle: University of Washington Press, 1995.

Mathieu, Paul. *Sex Pots: Eroticism in Ceramics*. New Brunswick, N.J.: Rutgers University Press, 2003.

Kottler, Howard, and Vicki Halper. *Look Alikes: The Decal Plates of Howard Kottler*. Seattle: Tacoma Art Museum, 2004.

Schwartz, Judith S. *Confrontational Ceramics: The Artist As Social Critic*. London: A&C Black, 2008.

GASTON LACHAISE, Sculptor

1882–1935

Lachaise Foundation

MA. EIN 04-6113196

Ruling Year 1964

Function: Study and exhibition foundation

URL: www.lachaisefoundation.org

Lachaise, Gaston. *Gaston Lachaise: Sculpture and Drawings*. Los Angeles: Los Angeles County Museum of Art, 1963.

Lachaise, Gaston. *An Exhibition of Sculpture and Drawings by Gaston Lachaise: Lachaise Foundation and San Francisco Museum of Art*. New York: Robert Schoelkopf Gallery, 1967.

Lachaise, Gaston, and Hilton Kramer. *The Sculpture of Gaston Lachaise*. New York: Eakins Press, 1967.

Lachaise, Gaston. *An Exhibition of Sculpture and Drawings by Gaston Lachaise*. Los Angeles: Felix Landau Gallery, 1969.

Lachaise, Gaston. *Exhibition of Sculpture: Gaston Lachaise 1882–1935*. Ithaca, NY: Herbert F. Johnson Museum of Art, Cornell University 1974.

Lachaise, Gaston, and Gerald Nordland. *Gaston Lachaise, The Man and His Work*. New York: George Braziller, 1974.

Lachaise, Gaston. *Gaston Lachaise: Sculpture and Drawings*. Rochester, NY: Memorial Art Gallery of the University of Rochester, 1979.

Lachaise, Gaston. *Gaston Lachaise: Sculpture and Drawings*. San Bernardino: Art Gallery, California State College-San Bernadino, 1980.

Lachaise, Gaston, and John Holverson. *Gaston Lachaise Sculpture & Drawings, Portland Museum of Art*. Exhibition catalogue. Portland, ME: Portland Museum of Art, 1984.

Lachaise, Gaston. *Sculpture and Drawings*. Gainesville, FL: Santa Fe Community College, 1985.

Lachaise, Gaston, Carolyn Kinder Carr, and Margaret C. S. Christman. *Gaston Lachaise: Portrait Sculpture*. Washington, DC: National Portrait Gallery, Smithsonian Institution / Smithsonian Institution Press, 1985.

Lachaise, Gaston, and Barbara Rose. *Gaston Lachaise: Sculpture*. New York: Salander-O'Reilly Galleries, 1991.

Hunter, Sam. "Gaston Lachaise: Proceedings from a Conference on the Work of Lachaise." Conference proceedings of "Gaston Lachaise: Myth and Reality" at Cedar Crest College, Allentown, PA, October 17, 1996.

Lachaise, Gaston, Louise Bourgeois, Jean Clair, Paula R. Hornbostel, and Hilton Kramer. *Gaston Lachaise: 1882–1935*. Paris: Gallimard, 2003.

Lachaise, Gaston, and Jon Wood. *Refashioning the Figure: Gaston Lachaise and "Elevation", 1912–27*. Leeds, UK: Henry Moore Institute, 2003.

Lachaise, Gaston, Krisztina Jerger, and Ferenc Toth. *Woman: The Art of Gaston Lachaise*. Budapest: Museum of Fine Arts, 2005.

Stoney, George, and David Bagnall. *Flesh in Ecstasy: Gaston Lachaise and the Woman He Loved*. New York: Stoney Bagnall Film Productions, 2008.

PETER A. LAIRD, Animator

Born 1954

Xeric Foundation

MA. EIN 22-3149258

Ruling Year 1992

Function: Grantmaking foundation supporting community betterment programs in western Massachusetts and self-publishing comic book artists in North America

URL: www.xericfoundation.org

Program Publications

Wallach, Eli. *Paper Cinema*. Hockessin, DE: Grey Blossom Sequentials, 1998.

Mills, Scott. *Cells*. Abingdon, MD: S. Mills, 1998.

Corman, Leela. *Queen's Day*. Boston: L. Corman, 1999.

Yeh, Julie, and Jack Hsu. *Serpents in Paradise*. Poppie's Adventures. Los Angeles: Way Out Comics, 2003.

Hiti, Samuel. *Tiempos Finales. End Times Vol. 1, Tripas Sangrientas de los Demonios*. Minnesota, MN: S. Hiti, 2004.

Lemire, Jeff. *Lost Dogs*. Toronto: J. Lemire, 2005.

White, Joel. *Bronzeville*. Chicago: J. White, 2006.

Mucha, Corinne. *My Alaskan Summer*. Chicago: Maidenhousefly Comics, 2008.

Boruchow, Joe. *Stuffed Animals: A Story in Paper Cutouts*. Philadelphia: J. Boruchow, 2009.

ROY LICHTENSTEIN, Painter and Printmaker

1923–1997

Roy Lichtenstein Foundation Inc.

DE, NY. EIN 91-1898350

Ruling Year 1998

Function: Study and exhibition foundation

URL: www.lichtensteinfoundation.org

Lichtenstein, Roy, Rick Moody, and Scott Rothkopf. *Roy Lichtenstein: Times Square Mural: A Catalogue Published on the Occasion of the Unveiling of the Times Square Mural*. New York: Roy Lichtenstein Foundation, 2002.

Lichtenstein, Roy, Twig Johnson, and Gail Stavitsky. *Roy Lichtenstein: American Indian Encounters*. Montclair, NJ: Montclair Art Museum, 2005.

Lichtenstein, Roy, and Hal Foster. *Roy Lichtenstein: Sculpture*. New York: Gagosian Gallery / Roy Lichtenstein Foundation, 2005.

Lichtenstein, Roy, Jack Cowart, and Ruth Fine. *Roy Lichtenstein: Beginning to End*. Madrid: Fundación Juan March / Roy Lichtenstein Foundation, 2007.

Reports and Records

Cowart, Jack. "Jack Cowart on the Roy Lichtenstein Foundation." In *Artists Estates, Reputations in Trust*. Edited by Magda Salvesen and Diane Cousineau. New Brunswick, NJ: Rutgers University Press, 2005.

JACQUES LIPCHITZ, Sculptor

1891–1973

YULLA HALBERSTADT LIPCHITZ, Sculptor

1911–2003

Jacques and Yulla Lipchitz Foundation Inc.

NY. EIN 13-6151503

Ruling Year 1963

Function: Estate distribution foundation making grants of artworks to museums internationally

URL:

Lipchitz, Jacques, and Bruce Bassett. *Portrait of an Artist*. New York: Jacques Lipchitz Art Foundation, 1977.

Lipchitz, Jacques, and Dorit Yifat. *Jacques Lipchitz, From Sketch to Sculpture*. Tel Aviv: Tel Aviv Museum of Art, 1991.

Lipchitz, Jacques, and Cathy Putz. *The Encounter and the Struggle: Lipchitz Maquettes 1928–1942*. Leeds, UK: Henry Moore Sculpture Trust, 1999.

Museo de Bellas Artes de Bilbao. *Jacques Lipchitz: Dohaintza = Donación = Donation*. Bilbao, Spain: Museo de Bellas Artes de Bilbao, 2005.

Catalogues Raisonnés

Lipchitz, Jacques, and Kosme de Barañano. *Jacques Lipchitz: The Plasters, A Catalogue Raisonné, 1911–1973*. Bilbao, Spain: Fundación Bilbao Bizkaia Kutxa, 2009.

BEATRICE MANDELMAN, Painter

1912–1998

LOUIS RIBAK, Painter

1902–1979

Mandelman-Ribak Foundation

NM. EIN 86-0865222

Ruling Year 1998

Function: Study and exhibition foundation

URL: www.mandelman-ribak.org

Mandelman, Beatrice. *The Triumph of Beatrice Mandelman (1912–1998)*: Gary Snyder Fine Art and the Harwood Museum of Art. New York: Gary Snyder Fine Art, 2001.

Mandelman, Beatrice, Charles M. Lovell, and Alexandra Benjamin. *The Classical Abstraction of Beatrice Mandelman*. Harwood Museum of Art. Pasadena, CA: Curatorial Assistance Traveling Exhibitions, 2003.

ROBERT MAPPLETHORPE, Photographer

1946–1989

The Robert Mapplethorpe Foundation Inc.

NY. EIN 13-3480472

Ruling Year 1989

Function: Comprehensive foundation operating a study and exhibition program, and making grants supporting photography and HIV/AIDS research

URL: www.mapplethorpe.org

Christie, Manson & Woods, and Robert Mapplethorpe Foundation. *The Collection of Robert Mapplethorpe Sold for the Benefit of the Robert Mapplethorpe Foundation Inc.* New York: Christie, Manson and Woods, 1989.

Mapplethorpe, Robert, and Arthur C. Danto. *Mapplethorpe*. London: Cape, 1992.

Mapplethorpe, Robert, and Toshio Shimizu. *Robert Mapplethorpe*. Tokyo Metropolitan Teien Art Museum. Tokyo: Asahi Shimbun, 1992.

Mapplethorpe, Robert, Germano Celant, and Patti Smith. *Mirrors: The Solomon R. Guggenheim Museum and the Robert Mapplethorpe Foundation*. New York: Random House, 1993.

Mapplethorpe, Robert, and Edmund White. *Altars*. New York: Random House, 1995.

Mapplethorpe, Robert, and Germano Celant. *Mapplethorpe: The Retrospective*. Louisiana Museum and Staatsgalerie Stuttgart. Stuttgart: Staatsgalerie, 1997.

Mapplethorpe, Robert, and Patti Smith. *Robert Mapplethorpe Portraits, Patti Smith Dessins*. Paris: Baudoin Lebon, 1998.

Mapplethorpe, Robert, and Dimitri Levas. *Pictures*. New York: Arena Editions, 1999.

Mapplethorpe, Robert, Ken Aoki, Norico Fuku, Miwako Nakagawa, and Akiko Otake. *Promiscuous Flowers: Robert Mapplethorpe & Nobuyoshi Araki*. Tokyo: Art Life, 2001.

Mapplethorpe, Robert. *Robert Mapplethorpe*. Dusseldorf, Germany: teNeues, 2003.

Mapplethorpe, Robert, Jennifer Blessing, Germano Celant, Arkadii Ippolitov, and Karole P. B. Vail. *Robert Mapplethorpe and the Classical Tradition: Photographs and Mannerist Prints*. Berlin: Deutsche Guggenheim, 2004.

Mapplethorpe, Robert, and Germano Celant. *Robert Mapplethorpe: tra antico e moderno: un'antologia*. Florence: Artificio Skira, 2005.

Mapplethorpe, Robert. *Robert Mapplethorpe*. Edinburgh: National Galleries of Scotland, 2006.

Mapplethorpe, Robert, and Herbert Muschamp. *Mapplethorpe: The Complete Flowers*. Dusseldorf, Germany: teNeues, 2006.

Mapplethorpe, Robert, Arthur C. Danto, Mark Holborn, and Dimitri Levas. *Mapplethorpe*. Kempen, Germany: teNeues, 2007.

Mapplethorpe, Robert, and Sylvia Wolf. *Polaroids: Mapplethorpe*. Munich: Prestel, 2007.

Mapplethorpe, Robert, Bruno Cora, Franca Falletti, Jonathan Katz Nelson, and Patti Smith. *Robert Mapplethorpe: Perfection in Form = La Perfezione Nella Forma*. Kempen, Germany: teNeues, 2009.

GEORGE MCNEIL, Painter and Educator
1908–1995

George McNeil Charitable Trust
NY. EIN 13-7063382

Ruling Year 1995

Function: Grantmaking foundation supporting art education, arts, and humanities

URL:

McNeil, George, Jonathan Santlofer, and Eleanor Heartney. *George McNeil, the Late Paintings 1980–1995*. Glens Falls, NY: Hyde Collection Art Museum, 1999.

McNeil, George, Graham Ashton, and Helen McNeil. *George McNeil: Bathers, Dancers, Abstracts: A Themed Retrospective*. Provincetown, MA: Provincetown Art Association and Museum, 2002.

McNeil, George. *George McNeil (1908–1995): Paintings*. New York: Salander-O'Reilly Galleries, 2005.

———. *Making It New: George McNeil and His Students August 28–October 28, 2006*. Beverly, MA: Montserrat College of Art, 2006.

McNeil, George, David Cowan, and James Bennette. *George McNeil at Mid-Century*. Boston: Acme Fine Art and Design, 2006.

McNeil, George. *George McNeil: Paintings from the 1950s and 1960s*. Boston: Acme Fine Art and Design, 2008.

JOAN MITCHELL, Painter and Printmaker
1925–1992

Joan Mitchell Foundation Inc.

NY. EIN 11-3161054

Ruling Year 1998

Function: Comprehensive foundation operating a study and exhibition program and art education classes, and making grants to artists and artist-support programs

www.joanmitchellfoundation.org

Kertess, Klaus. *Joan Mitchell*. New York: Harry N. Abrams, 1997.

Mitchell, Joan and Edward Tyler Nahem. *Joan Mitchell: Memory Abstracted*. New York: Edward Tyler Nahem Fine Art, 2002.

Mitchell, Joan, Yvette Y. Lee, Jane Livingston, and Linda Nochlin. *The Paintings of Joan Mitchell*. Washington, DC: Phillips Collection; New York: Whitney Museum of American Art; Berkeley: University of California Press, 2002.

Mitchell, Joan, and Nathan Kernan. *Joan Mitchell: Selected Paintings 1956–1992: The Presence of Absence*. New York: Cheim & Read, 2002.

Mitchell, Joan, and Andrew Ehrenworth. *Joan Mitchell: Prints from the Foundation*. New York: Susan Sheehan Gallery, 2005.

Mitchell, Joan, and Klaus Kertess. *Joan Mitchell: Frémicourt Paintings, 1960–62*. New York: Cheim & Read, 2005.

Mitchell, Joan, and Richard Marshall. *Joan Mitchell: A Survey 1952–1992, In Collaboration with the Joan Mitchell Foundation*. Seoul, South Korea: Kukje Gallery, 2006.

Mitchell, Joan, and Andrew Ehrenworth. *Joan Mitchell: The Last Prints*. New York: Susan Sheehan Gallery, 2007.

Mitchell, Joan, John Cheim, and John Yau. *Joan Mitchell Works on Paper: 1956–1992*. Göttingen, Germany: Steidl, 2007.

Mitchell, Joan, and Helen Molesworth. *Joan Mitchell Leaving America, New York to Paris, 1958–1964*. Göttingen, Germany: Steidl, 2007.

Mitchell, Joan. *Joan Mitchell: Paintings and Pastels, 1973–1983*. New York: Lennon, Weinberg, 2008.

Mitchell, Joan, and Dave Hickey. *Joan Mitchell: Sunflowers*. New York: Cheim & Read, 2008.

Program Publications

Cue Art Foundation. *The CUE Art Foundation Presents an Exhibition of Works by the Joan Mitchell Foundation MFA Grant Recipients*. New York: Joan Mitchell Foundation, published annually, beginning in 2004.

INGE MORATH, Photographer
1923–2002

Inge Morath Foundation
CT, NY. EIN 20-3245678
Ruling Year 2006
Function: Study and exhibition foundation

Morath, Inge, and John P. Jacob. *Inge Morath: The Road to Reno*. London: Steidl Photography International, 2006.

———. *Inge Morath: Iran*. London: Steidl Photography International, 2009.

CARL MORRIS, Painter
1911–1993

HILDA MORRIS, Sculptor
1911–1991

Carl and Hilda Morris Foundation
OR, NY. EIN 93-6285843
Ruling Year 1995
Function: Study and exhibition foundation
URL:

Museum of Northwest Art and Marylhurst University. *Northwest Matriarchs of Modernism: 12 Proto-Feminists from Oregon and Washington*. Marylhurst, OR: Marylhurst University, 2004.

Morris, Hilda, Bruce Guenther, and Susan Fillin-Yeh. *Hilda Morris*. Portland, OR: Portland Art Museum, 2006.

Morris, Carl, Prudence F. Roberts, and Terri M. Hopkins. *Carl Morris: Figure, Word & Light*. Marylhurst, OR: Art Gym, Marylhurst University, 2008.

ROBERT MOTHERWELL, Painter, Printmaker, and Author
1915–1991

The Dedalus Foundation Inc. (fka Robert Motherwell Foundation Inc.)
CT, NY. EIN 13-3091704

Ruling Year 1983

Function: Comprehensive foundation operating a study and exhibition program, and making grants supporting artists and scholars and fine arts education, exhibitions, conservation, and publications

URL: www.dedalusfoundation.org

Motherwell, Robert, Joan Banach, and Marla Price. *Robert Motherwell: The Open Door*. Fort Worth, TX: Modern Art Museum of Fort Worth, 1992.

Motherwell, Robert, and Stephanie Terenzio. *The Collected Writings of Robert Motherwell*. New York and Oxford: Oxford University Press, 1992.

Motherwell, Robert. *Robert Motherwell: Reality and Abstraction*. Minneapolis, MN: Walker Art Center, 1996.

Motherwell, Robert, and Mary Ann Caws. *Robert Motherwell: What Art Holds. Interpretations in Art*. New York: Columbia University Press, 1996.

Motherwell, Robert, and Dore Ashton. *Motherwell: Fundacio Antoni Tapies y Museo Nacional Centro de Arte Reina Sofia, Madrid*. Barcelona: Fundacio Antoni Tapies, 1997.

Motherwell, Robert, Stephanie Terenzio, and Jack Flam. *The Collected Writings of Robert Motherwell*. Rev. ed. Berkeley: University of California Press, 1999.

Tieken, Nancy. *Robert Motherwell at the Denver Art Museum*. Denver, CO: Denver Art Museum, 2000.

Caws, Mary Ann. *Robert Motherwell: With Pen and Brush*. London: Reaktion Books, 2003.

Motherwell, Robert, Dore Ashton, and Joan Banach. *The Writings of Robert Motherwell. The Documents of Twentieth-Century Art*. Berkeley: University of California Press, 2007.

Hoyt Institute of Fine Arts. *Robert Motherwell, Lost in Form, Found in Line: Curriculum & Lesson Plans*. New Castle, PA: Hoyt Institute of Fine Arts, 2009.

Motherwell, Robert, Matthew Collings, Mel Gooding, Robert Hobbs, Donald Kuspit, Robert Mattison, Saul Ostrow, and John Yau. *Robert Motherwell: Open*. New York: Distributed Art Publications, 2009.

Catalogues Raisonnés

Motherwell, Robert, Siri Engberg, and Joan Banach. *Robert Motherwell: The Complete Prints 1940–1991: Catalogue Raisonné*. Minneapolis, MN: Walker Art Center, 2003.

BARNETT NEWMAN, Painter

1905–1970

The Barnett Newman Foundation
NY, DE. EIN 13-2989464
Ruling Year 1980
Function: Study and exhibition foundation
URL: www.barnettnewman.org

Newman, Barnett, John Philip O'Neill, and Mollie McNickle. *Barnett Newman: Selected Writings and Interviews*. New York: Knopf, 1990.

Newman, Barnett, and Jeremy Strick. *The Sublime is Now: The Early Work of Barnett Newman*. New York: Pace Wildenstein; Minneapolis, MN: Walker Art Center; St. Louis, MO: St. Louis Art Museum, 1994.

Newman, Barnett, Ann Temkin, and Richard Schiff. *Barnett Newman*. Philadelphia: Philadelphia Museum of Art, 2002.

Ho, Melissa. *Reconsidering Barnett Newman*. Philadelphia: Philadelphia Museum of Art, 2005.

Catalogues Raisonnés

Newman, Barnett, Riva Castleman, and Hugh M. Davies. *The Prints of Barnett Newman*. New York: Barnett Newman Foundation, 1983.

Newman, Barnett, Richard Schiff, Carol Mancusi-Ungaro, Heidemarie Colsman-Freyberger, Bruce White, and Ellyn Childs Allison. *Barnett Newman: A Catalogue Raisonné*. New York: Barnett Newman Foundation, 2004.

Barnett and Annalee Newman Foundation Trust
NY, DE. EIN 13-7105549
Ruling Year 1997

Function: Grantmaking foundation supporting visual arts and community betterment, and making grants to artists, primarily in the New York City region, including support to the Barnett Newman Foundation, NY

URL:

ISAMU NOGUCHI, Sculptor

1904–1988

Isamu Noguchi Foundation (fka Akari Foundation)

NY. EIN 13-3059538

Ruling Year 1968. Foundation converted to public charity status 2004.

Function: Museum foundation operating the Noguchi Museum

URL: www.noguchi.org

Noguchi, Isamu, and Bruce Altshuler. *Isamu Noguchi*. New York: Abbeville Press, 1994.

Noguchi, Isamu, Diane Apostolos-Cappadona, and Bruce Altshuler. *Isamu Noguchi: Essays and Conversations*. New York: Harry N. Abrams / Isamu Noguchi Foundation, 1994.

Noguchi, Isamu, Alexander von Vegesack, Katarina V. Posch, Jochen Eisenbrand, and Robert Wilson. *Isamu Noguchi: Sculptural Design*. Weil am Rhein, Germany: Vitra Design Museum, 2001.

Noguchi, Isamu, and Amy Hau. *Relocated: Twenty Sculptures by Isamu Noguchi from Japan*. New York: Isamu Noguchi Foundation, 2001.

Rychlak, Bonnie, and Isamu Noguchi. *Zen no Zen: Aspects of Noguchi's Sculptural Vision*. New York: Isamu Noguchi Foundation, 2002.

Noguchi, Isamu, and Stephanie Salomon. *Noguchi, Sculpture and Nature: Bringing the Garden into the Gallery*. New York: Isamu Noguchi Foundation, 2002.

Cort, Louise Allison, Bert Winther-Tamaki, Bruce Altshuler, and Ryu Niimi. *Isamu Noguchi and Modern Japanese Ceramics: A Close Embrace of the Earth*. Washington, DC: Arthur M. Sackler Gallery, Smithsonian Institution, 2003.

GEORGIA O'KEEFFE, Painter

1887–1986

Georgia O'Keeffe Foundation

NM. EIN 85-0375930

Ruling Year 1989. Remaining assets distributed to Georgia O'Keeffe Museum, NM, 2006

Function: Estate distribution foundation operating a study and exhibition program, and making grants of artworks to museums

Eldredge, Charles C. *Georgia O'Keeffe: American and Modern*. New Haven, CT: Yale University Press / InterCultura / Georgia O'Keeffe Foundation, 1993.

O'Keeffe, Georgia, Sarah L. Burt, Ruth E. Fine, Elizabeth Glassman, and Juan Hamilton. *The Book Room: Georgia O'Keeffe's Library in Abiquiu*. Abiquiu, NM: Georgia O'Keeffe Foundation, 1997.

O'Keeffe, Georgia, Ruth Fine, Elizabeth Glassman, Barbara Buhler Lynes, and Judith C. Walsh. *O'Keeffe on Paper*. Washington, DC: National Gallery of Art, 2000.

Catalogues Raisonnés

O'Keeffe, Georgia, and Barbara Buhler Lynes. *Georgia O'Keeffe: Catalogue Raisonné, Vol. I and Vol. 2*. New Haven, CT: Yale University Press; Washington, DC, National Gallery of Art; Albuquerque, NM: Georgia O'Keeffe Foundation, 1999.

Reports and Records

Georgia O'Keeffe Foundation. *The Georgia O'Keeffe Foundation, 1989–1993*. Abiquiu, NM: Georgia O'Keeffe Foundation, 1993.

———. *The Georgia O'Keeffe Foundation, 1994–2000*. Abiquiu, NM: Georgia O'Keeffe Foundation, 2001.

———. *The Georgia O'Keeffe Foundation, 2001–2006*. Abiquiu, NM: Georgia O'Keeffe Foundation, 2008.

———. *Finding Aid: The Georgia O'Keeffe Foundation Records, 1986–2006, Yale Collection of American Literature, Beinecke Rare Book and Manuscript Library*. New Haven, CT: Yale University, 2009.

GORDON ONSLOW FORD, Painter, Author, and Collector
1912–2003

FARIBA BOGZARAN, Painter, Author, and Educator
Born 1958

Lucid Art Foundation

CA. EIN 94-3316074

Ruling Year 1999

Function: Program foundation operating a study and exhibition program, artists' residency program, and seminar program exploring the link between creativity, consciousness, and nature

URL: www.lucidart.org

Matta, Roberto, and Gordon Onslow-Ford. *Roberto Matta, Gordon Onslow Ford: A Vision Shared: The Art of Hyperspace*. San Francisco: Weinstein Gallery, 2003.

Onslow Ford, Gordon. *Gordon Onslow Ford: Exploring the Open Mind : Paintings from the 1950's and 1960's*. San Francisco: Weinstein Gallery, 2003.

———. *Gordon Onslow Ford: Voyagers in Space: Paintings from the 1970's and 1980's*. San Francisco: Weinstein Gallery, 2004.

———. *Gordon Onslow Ford: The Great Spaces of the Mind, Paintings from the 1990's and 2000's*. San Francisco: Weinstein Gallery, 2005.

———. *Gordon Onslow Ford: The Formative Years: Paintings from the 1930's and 1940's*. San Francisco: Weinstein Gallery, 2006.

Onslow Ford, Gordon, Fariba Bogzaran, Jasmine Moorhead, and Briana Tarantino. *Gordon Onslow Ford: From the Vallejo*. San Francisco: Weinstein Gallery, 2007.

Anderson, John, Richard Bowman, Gordon Onslow Ford, Fritz Raugh, Jack Wright, and Fariba Bogzaran. *Landscapes of Consciousness: A Circle of Artists at the Beginning of Lucid Art*. San Francisco: Weinstein Gallery, 2008.

Program Publications

Neufert, Andreas. *Wolfgang Paalen: im Inneren des Wals : Monografie, Schriften, Œuvrekatalog*. Vienna: Springer, 1999.

Onslow Ford, Gordon, and Fariba Bogzaran. *Once Upon a Time: The [Line, Circle, Dot] World*. Inverness, CA: Lucid Art Foundation, 1999.

Kloyber, Christian, and Wolfgang Paalen. *Wolfgang Paalen's DYN: The Complete Reprint*. Vienna: Springer, 2000.

ALFONSO OSSORIO, Painter and Collector 1916–1990

Ossorio Foundation
DE, NY. EIN 11-3270671
Ruling Year 1996
Function: Study and exhibition foundation
URL: www.ossoriofoundation.org

Ossorio, Alfonso. *Reflection and Redemption: The Surrealist Art of Alfonso Ossorio, 1939–1945*. New York: Michael Rosenfeld Gallery, 1996.

Ossorio, Alfonso, Leslie Rose Close, Klaus Kertess, and Ellen G. Landau. *Alfonso Ossorio: Congregations*. Southampton, NY: Parrish Art Museum, 1997.

Ossorio, Alfonso. *Alfonso Ossorio: The Shingle Figures, 1962–1963*. New York: Michael Rosenfeld Gallery, 1997.

Ossorio, Alfonso, and Francis V. O'Connor. *Alfonso Ossorio: The Child Returns, 1950, Philippines: Expressionist Paintings on Paper*. New York: Michael Rosenfeld Gallery, 1998.

Ossorio, Alfonso. *Alfonso Ossorio: The Creeks: Before, During and After: Watercolors 1932–34 & Photographs*. New York: Michael Rosenfeld Gallery, 2000.

Ossorio, Alfonso, B. H. Friedman, and Halley K. Harrisburg. *Road: Alfonso Ossorio's Responses to Jackson Pollock's Death*. East Hampton, NY: Pollock-Krasner House and Study Center, 2001.

Ossorio, Alfonso, and Helen Harrison. *Alfonso Ossorio: Horror Vacui: Filling the Void, a Fifty Year Survey*. New York: Michael Rosenfeld Gallery, 2002.

Reports and Records

Solomon, Michael. "Michael Solomon on the Ossorio Foundation." In *Artists Estates, Reputations in Trust*. Edited by Magda Salvesen and Diane Cousineau. New Brunswick, NJ: Rutgers University Press, 2005.

ALBIN POLASEK, Sculptor and Educator
1879–1965

RUTH SHERWOOD, Sculptor
1889–1953

Albin Polasek Foundation Inc. (dba Albin Polasek Museum and Sculpture Garden)
FL. EIN 59-1102352
Ruling Year 1966
Function: House museum foundation operating the Polasek House and Garden
URL: www.polasek.org

Polasek, Albin, Ruth Sherwood Polasek, and Emily M. K. Polasek. *Albin Polasek: Man Carving His Own Destiny*. Winter Park, FL: Albin Polasek Museum and Sculpture Gardens, 1970.

Komanski, Debbie, Karen Loudon, and Cynthia Sucher. *The Albin Polasek Museum & Sculpture Gardens*. Winter Park, FL: Albin Polasek Museum and Sculpture Gardens, 2008.

JACKSON POLLOCK, Painter

1912–1956

LEE KRASNER, Painter

1908–1984

The Pollock-Krasner Foundation Inc.

DE, NY. EIN 13-3255693

Ruling Year 1985

Function: Grantmaking foundation making grants to artists internationally and to artist-support programs, and assisting the Pollock-Krasner House and Study Center, Stony Brook Foundation, NY

URL: www.pkf.org

Krasner, Lee, and Bryan Robertson. *Lee Krasner, Collages*. New York: Robert Miller Gallery, 1986.

Polcari, Stephen. *Lee Krasner and Abstract Expressionism*. Stony Brook: Fine Arts Center Art Gallery, State University of New York at Stony Brook, 1988.

Krasner, Lee, Edward Albee, John Cheim, Lisa Liebmann, and Stephen Westfall. *Lee Krasner, Paintings from 1965 to 1970*. New York: Robert Miller Gallery, 1990.

Krasner, Lee, John Cheim, and Richard Howard. *Lee Krasner: Umber Paintings, 1959–1962*. New York: Robert Miller Gallery, 1993.

Krasner, Lee, Anne Ryan, Alfonso Ossorio, and Jackson Pollock. *In Memory of Douglass Morse Howell: Works on Howell Paper by Lee Krasner, Alfonso Ossorio, Jackson Pollock, and Anne Ryan*. New York: Washburn Gallery, 1994.

Baziotes, William, Gerome Kamrowski, and Jackson Pollock. *Baziotes, Kamrowski, Pollock: An Exhibition of Surrealism in the 1940s*. New York: Washburn Gallery, 1996.

Krasner, Lee, and Richard Howard. *Lee Krasner, Umber Paintings: 1959–1962*. New York: Robert Miller Gallery, 1996.

Conaty, Siobhán M. *Art of This Century: The Women*. New York: Pollock-Krasner House and Study Center, Stony Brook Foundation, 1997.

Pollock, Jackson, José Clemente Orozco, and David Alfaro Siqueiros. *Pollock, Orozco, and Siqueiros*. New York: Washburn Gallery, 1998.

Pollock, Jackson. *Pollock: The Picasso Influence*. New York: Washburn Gallery, 1998.

Pollock, Jackson, Pepe Karmel, and Kirk Varnedoe. *Jackson Pollock: Interviews, Articles, and Reviews*. New York: Museum of Modern Art, 1999.

Pollock, Jackson, Pepe Karmel, and Kirk Varnadoe. *Jackson Pollock: New Approaches*. New York: Museum of Modern Art, 2000.

Pollock, Jackson, David Smith, and Jeremy Lewison. *Jackson Pollock, David Smith: Paintings and Sculptures from the 1930s and 1940s*. New York: Washburn Gallery, 2001.

Krasner, Lee, and Jeffrey D. Grove. *Lee Krasner: After Palingenesis*. New York: Robert Miller Gallery, 2003.

Pollock, Jackson. *Jackson Pollock: The Screenprints, 1941–1951*. New York: Washburn Gallery, 2003.

Pollock, Jackson, Ray Johnson, Muffet Jones, Phyllis Stigliano, and William S. Wilson. *Dear Jackson Pollock: Collages and Objects*. East Hampton, NY: Pollock-Krasner House and Study Center, Stony Brook Foundation, 2003.

Krasner, Lee, Jackson Pollock, and Barbara Rose. *Dialogue: Lee Krasner and Jackson Pollock*. New York: Robert Miller Gallery, 2006.

Pollock, Jackson, David Anfam, Susan Davidson, and Margaret Holben Ellis. *No Limits, Just Edges: Jackson Pollock Paintings on Paper*. New York: Solomon R. Guggenheim Foundation, 2005.

Pollock, Jackson, and Francis V. O'Connor. *Jackson Pollock: Small Poured Works, 1943–1950*. New York: Pollock-Krasner House and Study Center, Stony Brook Foundation, 2006.

Krasner, Lee, Helen A. Harrison, and Gail Levin. *Lee Krasner: Little Image Paintings, 1946–1950*. New York: Pollock-Krasner House and Study Center, Stony Brook Foundation, 2008.

Catalogues Raisonnés

Krasner, Lee, Jeffrey D. Grove, and Ellen G. Landau. *Lee Krasner: A Catalogue Raisonné*. New York: Harry N. Abrams, 1995.

Pollock, Jackson, and Francis V. O'Connor. *Jackson Pollock. A Catalogue Raisonné of Paintings, Drawings, and Other Works. Supplement Number One*. New York: Pollock-Krasner Foundation, 1995.

Reports and Records

Pollock-Krasner Foundation. *Tenth Anniversary Report, 1985–1995*. New York: Pollock-Krasner Foundation, 1995.

———. *Millennium Report, 1995–1999*. New York: Pollock-Krasner Foundation, 1999.

———. *20th Anniversary Report*. New York: Pollock-Krasner Foundation, 2005.

HILLA REBAY, Painter, Museum Director, and Collector
1890–1967

Hilla von Rebay Foundation

CT. EIN 23-7112973

Ruling Year 1971

Function: Grantmaking foundation supporting nonrepresentational visual arts, as well as museum education programs of the Solomon R. Guggenheim Museum, NY

URL:

Jaffe-Friede Gallery. *Kandinsky and His Contemporaries. Selections from the Hilla von Rebay Foundation Collection*. Hanover, NH: Hopkins Center, Dartmouth College, 1972.

Laurinda Richardson Carlson Gallery. *Homage to Hilla Rebay: An Exhibition of Paintings, Watercolors and Drawings by Modern Masters from the Hilla von Rebay Foundation Collection*. Bridgeport, CT: University of Bridgeport, 1972.

Lockwood-Mathews Mansion Museum. *Kandinsky and His Contemporaries: Selections from the Hilla von Rebay Foundation Collection*. Norwalk, CT: Lockwood-Mathews Mansion Museum of Norwalk, 1973.

Kandinsky, Wassily, and Michael Wentworth. *Kandinsky: Prints, Drawings and Watercolors from the Hilla von Rebay Foundation*. Waltham, MA: Rose Art Museum, 1974.

Kandinsky, Wassily, and Hilla Rebay. *Point and Line to Plane*. New York: Dover Publications, 1979.

Kandinsky, Wassily. *Kandinsky Watercolors: A Selection from the Solomon R. Guggenheim Museum and the Hilla Von Rebay Foundation*. New York: Solomon R. Guggenheim Foundation, 1980.

Kandinsky, Wassily, and Susan B. Hirschfeld. *Watercolors by Kandinsky at the Guggenheim Museum: A Selection from the Solomon R. Guggenheim Museum and the Hilla Von Rebay Foundation*. New York: Solomon R. Guggenheim Foundation, 1991.

Kandinsky, Wassily, Vivian Endicott Barnett, Christian Derouet, et al. *Kandinsky*. Edited by Tracey Bashkoff. New York: Solomon R. Guggenheim Foundation, 2009.

LARRY RIVERS, Painter and Sculptor
1923–2002

Larry Rivers Foundation Inc.
DE, NY. EIN 11-3137296
Ruling Year 1993
Function: Study and exhibition foundation
URL: www.larryriversfoundation.org

Rivers, Larry. *Larry Rivers: 1950s, 1960s*. New York: Tibor de Nagy Gallery, 2009.

GUY ROSE, Painter
1867–1925

Rose Art Foundation
CA. EIN 33-0863146
Ruling Year 1999
Function: Study and exhibition foundation
URL:

Rose, Guy, William H. Gerds, Will South, and Jean Stern. *Guy Rose: American Impressionist*. Oakland, CA: Oakland Museum, 1995.

ARTHUR ROTCH, Architect
1850–1894

BENJAMIN SMITH ROTCH, Landscape Painter
1817–1882

Rotch Travelling Scholarship
MA. EIN 04-6062249
Ruling Year 1942. Initial trust established 1883.
Function: Program foundation operating an architecture design competition
awarding grants to young architects for travel and study abroad
URL: www.rotch.org

Katz, Harry L., and Richard Chaffee. *A Continental Eye: The Art and Architecture of Arthur Rotch*. Boston: Boston Athenaeum, 1986.

Katz, Harry L. and Arthur Rotch. *Educating American Architects: Arthur Rotch in Boston 1880–1894*. Boston: Tufts University, 1991.

Reports and Records

Blackall, Clarence Howard. *A History of the Rotch Travelling Scholarship: 1883–1938*. Boston: privately printed, 1938.

Perry, William Graves. *The Rotch Travelling Scholarship: A Review of its History, 1883–1963*. Boston: Rand Press, 1963.

Rotch Travelling Scholarship Records, 1882–1996. Institute Archives and Special Collections, MIT Libraries. Massachusetts Institute of Technology. Cambridge, MA.

MARK ROTHKO, Painter
1903–1970

The Mark Rothko Foundation Inc.
NY. EIN 23-7106604

Ruling Year 1971. Foundation terminated 1990.

Function: Study and exhibition foundation, initially a grantmaking foundation

Rothko, Mark, and Diane Waldman. *Mark Rothko, 1903–1970: A Retrospective*, Solomon R. Guggenheim Museum. New York: Harry N. Abrams, 1978.

Rothko, Mark. *Mark Rothko: Seven Paintings from the 1960s, Selections from the Mark Rothko Foundation*. Minneapolis, MN: Walker Art Center, 1983.

Rothko, Mark. *Mark Rothko, 1949: A Year in Transition: Selections from the Mark Rothko Foundation*. San Francisco: San Francisco Museum of Modern Art, 1983.

Rothko, Mark, and Bonnie Clearwater. *Mark Rothko, Works on Paper*. New York: Hudson Hills Press / Mark Rothko Foundation / American Federation of Arts, 1984.

Rothko, Mark. *Mark Rothko, 1903–1970*. London: Tate Gallery, 1987.

Program Publications

Archives of American Art and Mark Rothko Foundation. *Mark Rothko and His Times Oral History Project*. Washington, DC: Archives of American Art, Smithsonian Institution, 1982.

Drummond, Sally Hazelet. *Sally Hazelet Drummond: February 25–March 24, Artists Space*. New York: Mark Rothko Foundation / Artists Space, 1984.

Baden, Mowry. *Mowry Baden: April 7–May 5, Artists Space*. New York: Mark Rothko Foundation / Artists Space, 1984.

Carpenter, Bert. *Bert Carpenter: March 9–April 6, 1985, Artists Space*. New York: Mark Rothko Foundation / Artists Space, 1985.

Harbutt, Charles. *Charles Harbutt: March 9–April 6, 1985, Artists Space*. New York: Mark Rothko Foundation / Artists Space, 1985.

Kamrowski, Gerome, Lee Mullican, and Gordon Onslow-Ford. *Moderns in Mind: Gerome Kamrowski, Lee Mullican, Gordon Onslow-Ford: April 12–May 10, 1986*. New York: Mark Rothko Foundation / Artists Space, 1986.

Coggeshall, Calvert, and Frederick Hammersley. *Calvert Coggeshall, Frederick Hammersley: Recent Paintings: Artists Space, May 21–June 27, 1987*. New York: Mark Rothko Foundation / Artists Space, 1987.

Reports and Records

Blinken, Donald M., Bonnie Clearwater, and Mark Rothko Foundation. *Eliminating the Obstacles Between the Painter and the Observer, The Mark Rothko Foundation: 1976–1986*. New York: Mark Rothko Foundation, 1987.

JUDITH ROTHSCHILD, Painter and Collector 1921–1993

The Judith Rothschild Foundation Inc.

NY. EIN 13-3736320

Ruling Year 1993

Function: Estate distribution foundation operating a study and exhibition program, making grants supporting research and exhibition of works by deceased visual artists nationally and community betterment in New York and Philadelphia, and making grants of artworks to museums nationally

URL: www.judithrothschildfdn.org

Rothschild, Judith, and Jack D. Flam. *Judith Rothschild: An Artist's Search*. New York: Hudson Hills Press, 1998.

Rothschild, Judith, and Jack D. Flam. *Judith Rothschild, 1921–1993*. Scottsdale, AZ: Bentley Gallery, 2001.

Rothschild, Judith. *Judith Rothschild: The State Russian Museum, Ludwig Museum in the Russian Museum*. Saint Petersburg, Russia: Palace Edition, 2002.

Rothschild, Judith, and Karen Wilkin. *Judith Rothschild: Image and Abstraction*. New York: M. Knoedler, 2002.

Rothschild, Judith, and Joseph Kiblicky. *Judith Rothschild*. Wuppertal, Germany: Von der Heydt-Museum, 2003.

Rothschild, Judith, Jack D. Flam, Krystyna Gmurzynska, and Mathias Rastorfer. *Judith Rothschild*. Cologne, Germany: Galerie Gmurzynska, 2004.

Rothschild, Judith, and David Cohen. *Judith Rothschild: Abstract and Non-Objective, the 1940s*. New York: M. Knoedler, 2004.

Rothschild, Judith, and Peter Frank. *Judith Rothschild: Gesture and Geometry, 1948–1960*. San Francisco: Hackett-Freedman Gallery, 2005.

Rothschild, Judith, and Justin Spring. *Judith Rothschild: Points of Light*. New York: M. Knoedler, 2006.

Rothschild, Judith, and Stephen Westphal. *Judith Rothschild: Paintings of the 1940s*. Chicago: Valerie Carberry Gallery, 2008.

Program Publications

Bultman, Fritz, and Evan R. Firestone. *Fritz Bultman: Collages*. Athens, GA: University of Georgia, Georgia Museum of Art, 1997.

Hare, David, Thomas W. Styron, and Martha R. Severns. *Shaman's Fire: The Late Paintings of David Hare*. Greenville, SC: Greenville County Museum of Art, 1998.

Lerner, Nathan, and Astrid Boger. *Modernist Eye: The Art and Design of Nathan Lerner*. Raleigh: Gallery of Art and Design, North Carolina State University, 2000.

Westermann, H.C., Michael Rooks, and Lynn Warren. *H. C. Westermann: Exhibition Catalogue and Catalogue Raisonné of Objects*. New York: Harry N. Abrams, 2001.

Villon, Jacques, and Innis H. Shoemaker. *Jacques Villon and His Cubist Prints: Celebrating a Gift of the Judith Rothschild Foundation*. Philadelphia: Philadelphia Museum of Art, 2001.

Rowell, Margit, and Deborah Wye. *The Russian Avant-Garde Book: 1910–1934*. New York: Museum of Modern Art, 2002.

Bernal, Louis Carlos, and Ann Simmons-Myers. *Louis Carlos Bernal: Barrios*. Tucson, AZ: Pima Community College, 2003.

Mendieta, Ana, and Olga M. Viso. *Ana Mendieta: Earth Body*. Ostfildern-Ruit, Germany: Hatje Cantz, 2004.

Bubley, Esther, and Bonnie Yochelson. *Esther Bubley: On Assignment*. New York: Aperture, 2005.

Ericson, Kate, Mel Zeigler, Ian Berry, and Bill Arning. *America Starts Here: Kate Ericson and Mel Zeigler*. Cambridge, MA: MIT Press, 2006.

Rattemeyer, Christian. *Compass in Hand: Selections from the Judith Rothschild Foundation Contemporary Drawings Collection*. New York: Museum of Modern Art, 2009.

NIKI DE SAINT-PHALLE, Sculptor
1930–2002

Niki Charitable Art Foundation
CA, UT. EIN 47-6245971
Ruling Year 2002
Function: Study and exhibition foundation
URL: www.nikidesaintphalle.org

Siben, Isabel. *Niki de Saint Phalle & Jean Tinguely: Posters*. Munich: Prestel, 2005.

Saint Phalle, Niki de. *Harry and Me. The Family Years: 1950–1960*. Zürich: Benteli, 2006.

Saint Phalle, Niki de, and Victoria Ville-Paris. *Niki de Saint Phalle: Vive L'Amour!* Fecamp, France: Palais Bénédictine, 2006.

Canal, Virginie. *Jean Tinguely. Le Cyclop*. Paris: Isthme Éditions, Centre National des Arts Plastiques, 2007.

Kuroiwa, Masashi. *The Tarot Garden. Niki de Saint Phalle*. Tokyo: Bijutsu Shuppan-Sha, 2007.

Saint-Phalle, Niki de, Jean Tinguely, Bloum Cardenas, Ulrich Krempel, and Andres Pardey. *Niki de Saint Phalle & Jean Tinguely: l'art et l'amour*. Munich: Prestel, 2007.

Saint-Phalle, Niki de. *Niki in the Garden: The Extraordinary Sculptures of Niki De Saint Phalle at Garfield Park Conservatory, Chicago*. Chicago: Chicago Department of Cultural Affairs, 2007.

Condominas, Laurent and Giulio Pietromarchi. *Hommage à Niki de Saint Phalle. Le Jardin des Tarots*. Paris: La Coupole, 2008.

Saint Phalle, Niki de, and Simon Groom. *Niki de Saint Phalle*. London: Tate Publishing, 2008.

Saint Phalle, Niki de, and Claire Merleau-Ponty. *Niki de Saint Phalle: La fée des Couleurs*. Paris: Réunions des Musées Nationaux, 2008.

CONSTANCE SALTONSTALL, Painter and Photographer
1944–1994

Constance Saltonstall Foundation for the Arts Inc.
NY. EIN 16-1481219
Ruling Year 1996
Function: Program foundation operating an artists' and writers' residency program
URL: www.saltonstall.org

Program Publications

Inselmann, Andrea. *Saltonstall Residencies—The First 10 Years: A Selection of 21 Artists' Work*. Ithaca, NY: Herbert F. Johnson Museum of Art / Cornell University / Constance Saltonstall Foundation for the Arts, 2006.

GORDON SAMSTAG, Painter and Educator

1906–1990

Gordon Samstag Fine Arts Trust

FL. EIN 65-6064217

Ruling Year 1992

Function: Grantmaking foundation supporting international study by Australian art students

URL: www.unisa.edu.au/samstag

Program Publication

University of South Australia. *Samstag: The Anne and Gordon Samstag International Visual Arts Scholarships*. Adelaide, Australia: Samstag Program, University of South Australia, published annually 1996–2009. (Since 2009, the Samstag Program annual catalogue has been published online at <http://www.unisa.edu.au/samstag/archives/default.asp>.)

EMILIO SANCHEZ, Painter and Printmaker

1921–1999

Emilio Sanchez Foundation

NY. EIN 57-6215647

Ruling Year 2005

Function: Estate distribution foundation operating a study and exhibition program, making grants supporting medical research and artist-support programs, and making grants of artworks to museums and educational institutions

URL: www.emiliosanchezfoundation.org

Sanchez, Emilio, and Ann Koll. *Emilio Sanchez: Paintings, Watercolors, Drawings, Prints*. New York: Estate of Emilio Sanchez, 2001.

Sanchez, Emilio, and Donald Kuspit. *The Spell of Structure: Emilio Sanchez's Cuban Houses*. Coral Gables, FL: Elite Fine Art Gallery, 2002.

Sanchez, Emilio, and Robert Sindelir. *Emilio Sanchez: Miami/New York*. Miami: Miami-Dade Public Library, 2005.

GEORGE SEGAL, Sculptor
1924–2000

George and Helen Segal Foundation Inc.

NJ. EIN 22-3744151

Ruling Year 2000

Function: Grantmaking foundation making grants biennially to artists in New Jersey,
and making grants of artworks biennially to museums nationally

URL: www.segalfoundation.org

Segal, George, and Edmund P. Pillsbury. *George Segal and the Nobility of Everyday Life: A Memorial Exhibition*. Dallas: Pillsbury Peters Fine Art, 2001.

Segal, George. *George Segal American Still Life*. Directed by Amber Edwards. West Long Branch, NJ: New Jersey Public Television, 2001. Distributed by Kultur Video.

Segal, George, and Jane Voorhees Zimmerli Art Museum. *George Segal Retrospective: From the Artist's Studio*. Tokyo: TG Concepts Inc, 2001.

Segal, George, and Gianni Mercurio. *George Segal: The Artist's Studio*. Rome: De Luca, 2002.

Segal, George, Carroll Janis, and Joan Pachner. *George Segal: Bronze*. New York: Mitchell-Innes & Nash, 2003.

Segal, George, Theo Anderson, Rena Segal, and Ricardo Viera. *George Segal (1924–2000): Selections from the George and Helen Segal Foundation*. Bethlehem, PA: Lehigh University Art Galleries, 2005.

Segal, George, and Donald Lokuta. *Donald Lokuta Photography: George Segal: An Intimate Portrait*. Bethlehem, PA: Lehigh University Art Galleries, 2005.

Segal, George, John Perreault, and Neil Tetkowsky. *George Segal: Portraits: Sculpture and Drawings*. Union, NJ: Kean University Galleries, 2006.

Segal, George, M. Teresa Lapid Rodriguez, and Ronald L. Sharps. *Street Crossing*. Montclair, NJ: George Segal Gallery, Montclair State University, 2006.

Segal, George, and Donald B. Kuspit. *George Segal: Modernist Humanist*. Montclair, NJ: George Segal Gallery, Montclair State University, 2008.

Segal, George, Stephen Fleischman, Martin L. Friedman, and Jane Simon. *George Segal: Street Scenes*. Madison, WI: Madison Museum of Contemporary Art, 2008.

Blackwood, Michael, Mead Hunt, Phyllis Chinlund, and Stuart Rickey. *George Segal*. New York: Michael Blackwood Productions, 2009.

AARON SISKIND, Photographer and Educator
1903–1991

Aaron Siskind Foundation

NY. EIN 52-1359961

Ruling Year 1984

Function: Grantmaking foundation supporting photographers

URL: www.aaronsiskind.org

Siskind, Aaron. *Aaron Siskind: Vintage Works, 1930–1960*. New York: Robert Mann Gallery, 1992.

Siskind, Aaron, and Sheryl Conkelton. *Aaron Siskind: The Fragmentation of Language*. New York: Robert Mann Gallery, 1997.

Rule, Amy, Nancy Solomon, and Leon Zimlich. *Original Sources: Art and Archives at the Center for Creative Photography*. Tucson: Center for Creative Photography, University of Arizona, 2002.

Siskind, Aaron. *Aaron Siskind 100*. New York: PowerHouse Books, 2003.

Siskind, Aaron, and Jan Howard. *Interior Drama: Aaron Siskind's Photographs of the 1940s*. Providence: Museum of Art, Rhode Island School of Design, 2003.

Siskind, Aaron, and James Rhem. *Aaron Siskind*. Berlin: Phaidon, 2003.

Plank, Jeffrey. Aaron Siskind, and Louis Sullivan. *The Institute of Design Photo Section Project*. San Francisco: William Stout Publishers, 2008.

Davis, Keith F., Harry M. Callahan, Aaron Siskind, and Frederick Sommer. *Callahan, Siskind, Sommer: At the Crossroads of American Photography*. Santa Fe, NM: Radius Books, 2009.

JOHN SLOAN, Painter, Printmaker, and Illustrator
1871–1951

John Sloan Memorial Foundation Inc.

NY. EIN 13-2989798

Ruling Year 1980. Assets distributed to Delaware Art Museum in 1996.

Function: Grantmaking foundation supporting art history scholarship, exhibitions, and publications, including support to Delaware Art Museum

Sloan, John, and Grant Holcomb. *John Sloan, the Gloucester Years*. Springfield, MA: Springfield Museum of Fine Arts, 1980.

Kraft, James, and Helen Farr Sloan. *John Sloan in Santa Fe*. Washington, DC: Smithsonian Institution Traveling Exhibition Service, 1981.

Sloan, John. *John Sloan: Paintings, Prints, Drawings*. Hanover, NH: Hood Museum of Art, Dartmouth College, 1981.

Sloan, John, and James Kraft. *John Sloan, a Printmaker*. Washington, DC: Art Services International, 1984.

Sloan, John, Rowland Elzea, and Elizabeth H. Hawkes. *John Sloan: Spectator of Life*. Wilmington: Delaware Art Museum, 1988.

Sloan, John, and Elizabeth H. Hawkes. *John Sloan's Illustrations in Magazines and Books*. Wilmington: Delaware Art Museum, 1993.

Catalogues Raisonnés

Sloan, John, and Rowland Elzea. *John Sloan's Oil Paintings: A Catalogue Raisonné*. Newark: University of Delaware Press, 1991.

Program Publications

Sordoni Art Gallery, Pennsylvania Council on the Arts, and John Sloan Memorial Foundation. *Students of the Eight: American Masters Ca. 1910–Ca. 1960: Sordoni Art Gallery, Wilkes College, April 12–May 17, 1981*. Wilkes-Barre, PA: Sordoni Art Gallery, Wilkes College, 1981

Luks, George Benjamin. *George Luks, an American Artist: An Exhibition Organized by the Sordoni Art Gallery, Wilkes College and Supported by a Grant from the John Sloan Memorial Foundation*. Wilkes-Barre, PA: Sordoni Art Gallery, Wilkes College, 1987.

ESPHYR SLOBODKINA, Painter and Children's Book Illustrator and Author
1908–2002

Slobodkina Foundation Inc.

NY. EIN 11-3549979

Ruling Year 2002

Function: House museum foundation operating the Slobodkina House and Studio

URL: www.slobodkina.org

Slobodkina, Esphyr. *Esphyr Slobodkina*. Chicago: Valerie Carberry Gallery, 2004.

D. Wigmore Fine Art. *Evolution in Abstraction: Antecedents and Descendents*. New York: D. Wigmore Fine Art, 2005.

Slobodkina, Esphyr, and Sandra Kraskin. *Rediscovering Slobodkina: A Pioneer of American Abstraction*. Manchester, VT: Hudson Hills Press, 2009.

General Market Publications

Slobodkina, Esphyr. *Circus Caps for Sale*. New York: HarperCollins, 2002.

———. *Caps for Sale: A Musical Literacy Kit*. Belleville, IL: Playful Harmonies, 2003.

———. *Caps for Sale Board Book*. New York: HarperCollins Childrens Books, 2008.

LEON POLK SMITH, Painter

1906–1996

Leon Polk Smith Foundation Trust

NY. EIN 13-7147740

Ruling Year 1998

Function: Study and exhibition foundation

URL:

Smith, Leon Polk. *Leon Polk Smith: Collages 1954–1986*. Grenoble, France: Musée de Grenoble, 1998.

———. *Leon Polk Smith: Cattlebrands and Columns from the 1940s*. New York: Washburn Gallery, 2000.

Smith, Leon Polk, and Ina Prinz. *Leon Polk Smith im Arithmeum*. Bonn, Germany: Bouvier, 2001.

Smith, Leon Polk. *Leon Polk Smith: Baseballs, Basketballs and Tennis, C. 1955*. New York: Washburn Gallery, 2002.

———. *Leon Polk Smith: Forms and Functions in the 1950s*. New York: Washburn Gallery, 2005.

———. *Leon Polk Smith: American Original*. Norman, OK: University of Oklahoma, 2006.

Smith, Leon Polk, and Robert T. Buck. *Leon Polk Smith: 10 Paintings, 1945–1950*. New York: Washburn Gallery, 2006.

Smith, Leon Polk, and Anton Stankowski. *Leon Polk Smith, 100 Jahre*. Friedberg, Germany: Edition & Galerie Hoffmann, 2006.

FREDERICK SOMMER, Photographer and Collagist

1905–1999

Frederick and Frances Sommer Foundation

AZ. EIN 86-0745338

Ruling Year 1994

Function: Study and exhibition foundation

URL: www.fredericksommer.org

Sommer, Frederick. *The Music of Frederick Sommer: Drawings in the Manner of Musical Scores*. Tucson, AZ: Nazraeli Press, 2000.

Rule, Amy, Nancy Solomon, and Leon Zimlich. *Original Sources: Art and Archives at the Center for Creative Photography*. Tucson: Center for Creative Photography, University of Arizona, 2002.

Sommer, Frederick. *100: The Photographs of Frederick Sommer: A Centennial Tribute*. Los Angeles: J. Paul Getty Museum, 2005.

———. *Allegorical Constellations: Works by Frederick Sommer*. Albuquerque: University of New Mexico Art Museum, 2005.

Sommer, Frederick, Keith F. Davis, Michael Torosian, and April M. Watson. *The Art of Frederick Sommer: Photography, Drawing, Collage*. New Haven, CT: Yale University Press, 2005.

Sommer, Frederick, and L. N. Perrin. *Frederick Sommer: Photography, Drawing & Collage*. London: Faggionato Fine Art, 2006.

Davis, Keith F., Harry M. Callahan, Aaron Siskind, and Frederick Sommer. *Callahan, Siskind, Sommer: At the Crossroads of American Photography*. Santa Fe, NM: Radius Books, 2009.

SAUL STEINBERG, Draftsman, Illustrator, and Painter
1914–1999

The Saul Steinberg Foundation Inc.

DE, NY. EIN 13-4115047

Ruling Year 2000

Function: Study and exhibition foundation

URL: www.saulsteinbergfoundation.org

Steinberg, Saul, and Aldo Buzzi. *Riflessi e Ombre*. Milan: Adelphi, 2001.

Steinberg, Saul, and Aldo Buzzi. *Reflections and Shadows*. New York: Random House, 2002.

Steinberg, Saul, Steven Heller, and Anton Van Dalen. *Steinberg: An Intimate View of His Art and World*. New York: Visual Arts Press, 2004.

Steinberg, Saul, Ian Frazier, and Joel Smith. *Steinberg at the New Yorker*. New York: Harry N. Abrams, 2005.

Steinberg, Saul, Charles Simic, and Joel Smith. *Saul Steinberg: Illuminations*. New Haven, CT: Yale University Press, 2006.

Steinberg, Saul, and Ian Topliss. *Saul Steinberg*. Poche Illustrateur. Paris: Delpire, 2008.

Steinberg, Saul, and Philippe Dagen. *Saul Steinberg*. Paris: Galerie Claude Bernard, 2008.

Steinberg, Saul, Charles Simic, and Joel Smith. *Saul Steinberg*. Ostfildern, Germany: Hatje Cantz, 2008.

Steinberg, Saul, and Thérèse Willer. *Saul Steinberg: L'Écriture visuelle/Visual Writing*. Strasbourg, France: Musée Tomi Ungerer, 2009.

ARY STILLMAN, Painter

1891–1967

The Stillman-Lack Foundation

TX, GA. EIN 74-6120167

Ruling Year 1971

Function: Study and exhibition foundation

URL: www.stillmanlack.org

Stillman, Ary. *Ary Stillman*. Houston: Stillman-Lack Foundation, 1970.

Stillman, Ary, Philip Teller Hirsch, and Philippe de Montebello. *Art Stillman: A Retrospective*. Houston: Museum of Fine Arts Houston, 1972.

Stillman, Ary, and Frances Fribourg Stillman. *Reminiscences: The Personal Life of Artist Ary Stillman*. Houston: Stillman-Lack Foundation, 1988.

Stillman, Ary. *Ary Stillman in Mexico*. San Antonio, TX: Jansen-Perez Gallery, 1990.

Stillman, Ary, and Frances Fribourg Stillman. *Ary Stillman, 1891–1967: A Life on Canvas*. Houston: Stillman-Lack Foundation, 1996.

Kraskin, Sandra. *Encore: Five Abstract Expressionists: Amaranth Ehrenhalt, Leonard Nelson, Jeanne Reynal, Thomas Sills, and Ary Stillman*. New York: Sidney Mishkin Gallery, Baruch College, 2006.

Stillman, Ary, Donald Kuspit, and James Wechsler. *Ary Stillman: From Impressionism to Abstract Expressionism*. London: Merrell, 2008.

GEORGE SUGARMAN, Sculptor
1912–1999

The George Sugarman Foundation Inc.
NY, CA. EIN 13-4147012

Ruling Year 2001

Function: Grantmaking foundation that, prior to 2009, made grants to artists and as of 2009, makes grants of artworks to museums and charitable organizations

URL: www.georgesugarman.com

Held, Al, and George Sugarman. *Al Held and George Sugarman: The Early Sixties*. New York: Washburn Gallery, 2002.

Sugarman, George, and Carolyn Lanchner. *George Sugarman: Painted Aluminum Sculpture, 1977–1996*. New York: Washburn Gallery, 2004.

MADLINE GRACE (MADGE) TENNENT, Painter and Author
1889–1972

Tennent Art Foundation
HI. EIN 99-0108484

Ruling Year 1955

Function: Museum foundation operating the Tennent Art Foundation Gallery

URL:

Tennent, Madge G. Cook. *Madge Tennent Miscellany, 1933*. Honolulu: Tennent Art Foundation, 1966.

Tennent, Madge, Arthur Tennent, Donald Angus, and Kenneth Kingrey. *The Art and Writing of Madge Tennent*. Honolulu: Island Heritage, 1977.

Tennent, Madge, John Dominis Holt, and Tennent Art Foundation Gallery. *Literary Conversations with Madge Tennent*. Honolulu: Ku Pa'a, 1989.

Reports and Records

Friends of the Tennent Gallery, and Tennent Art Foundation Gallery. *Prospectus*. Honolulu: privately printed, 1970.

LOUIS COMFORT TIFFANY, Painter, Designer, and Philanthropist
1848–1933

Louis Comfort Tiffany Foundation

NY. EIN 13-1689389

Ruling Year 1938. Initial entity established 1918.

Function: Grantmaking foundation supporting artists and designers biennially. (It initially was a program foundation operating an artists' and designers' residency program in a house museum setting.)

URL: www.louiscomforttiffanyfoundation.org

Louis Comfort Tiffany Foundation, J. K. Mumford, and D. H. Carroll. *Catalogue of Oriental and Chinese Rugs*. Oyster Bay, NY: Louis Comfort Tiffany Foundation, 1920.

Louis Comfort Tiffany Foundation, D. H. Carroll, and Bunkio Matsuki. *Catalogue of Chinese and Japanese Objects of Art*. Baltimore, MD: Thomsen-Ellis Press, 1921.

Tiffany Foundation Gallery. *Exhibition of Paintings and Oriental Objects of Art Belonging to the Louis Comfort Tiffany Foundation*. New York: Tiffany Foundation Gallery, 1922.

Parke-Bernet Galleries. *Favrile Glass & Enamel, American Indian Basketry & Relics, Antique Oriental Rugs, Chinese and Japanese Furniture & Objects of Art, Paintings, Antiquities, Decorations Belonging to the Louis Comfort Tiffany Foundation Removed from Laurelton Hall, Cold Spring Harbor, L.I., Sold by Order of the Trustees, Public Auction Sale, September 24, 25, 26, 27, and 28*. New York: Parke-Bernet Galleries, 1946.

Program Publications

Anderson Galleries. *Louis Comfort Tiffany Foundation: Eighth Exhibition, Members of the Louis Comfort Tiffany Foundation..* New York: American-Anderson Galleries, 1927.

———. *Louis Comfort Tiffany Foundation: Tenth Exhibition, Members of the Louis Comfort Tiffany Foundation*. New York: American-Anderson Galleries, 1929.

Lothrop, Stanley. *Art Guild: Louis Comfort Tiffany Foundation, Oyster Bay, Long Island*. Oyster Bay, NY: Louis Comfort Tiffany Foundation; Los Angeles: Otis Art Institute, 1929.

Anderson Galleries. *Louis Comfort Tiffany Foundation: Eleventh Exhibition, Members of the Louis Comfort Tiffany Foundation*. New York: American-Anderson Galleries, 1930.

Louis Comfort Tiffany Foundation Gallery and Macbeth Gallery. *Group Exhibition: Members of the Louis Comfort Tiffany Foundation*. New York: Macbeth Gallery, 1933.

American British Art Center. *First Annual Exhibition of Painting, Sculpture, and Graphic Arts: By the Winners of the 1950 Louis Comfort Tiffany Foundation Scholarship*. New York: American British Art Center, 1951.

Louis Comfort Tiffany Foundation. *Awards in Painting, Sculpture, Printmaking, Photography, Video, and Craft Media*. New York: Louis Comfort Tiffany Foundation, issued biennially 1979–2009.

Reports and Records

Louis Comfort Tiffany Foundation. *The Louis Comfort Tiffany Foundation, Oyster Bay, Long Island*. Oyster Bay, NY: Louis Comfort Tiffany Foundation, 1921.

Louis Comfort Tiffany Foundation. *Finding Aid: Louis Comfort Tiffany Foundation Records, 1918–1968*. Archives of American Art, Smithsonian Institution, 1969.

ANDY WARHOL, Painter, Printmaker, and Filmmaker 1928–1987

The Andy Warhol Foundation for the Visual Arts Inc.

NY. EIN 13-3410749

Ruling Year 1988

Function: Grantmaking foundation supporting contemporary visual arts, artist-support programs, and freedom of artistic expression, as well as the Andy Warhol Museum, Carnegie Museums of Pittsburgh, PA; Andy Warhol Nature Preserve, The Nature Conservancy, NY; and Creative Capital Foundation, NY

URL: www.warholfoundation.org

Sotheby's. *The Andy Warhol Collection: Sold for the Benefit of the Andy Warhol Foundation for the Visual Arts: 24 April–May 3, 1988*. 6 vols. New York: Sotheby's, 1988.

Warhol, Andy, and Kynaston McShine. *Andy Warhol: A Retrospective*. New York: Museum of Modern Art, 1989.

Warhol, Andy, and Donna M. De Salvo. *Success Is a Job in New York...: The Early Art and Business of Andy Warhol*. New York: Grey Art Gallery and Study Center, New York University, 1989.

Warhol, Andy, John Cheim, Gary Indiana, Tina Lyons, and David Rimanelli. *Andy Warhol Photobooth Pictures*. New York: Robert Miller Gallery, 1989.

Warhol, Andy, and Andy Grundberg. *Andy Warhol Polaroids: 1971–1986*. New York: Pace/MacGill Gallery, 1992.

Warhol, Andy, Henry Geldzahler, and Robert Rosenblum. *Andy Warhol: Portraits of the Seventies and Eighties*. London: Anthony d'Offay Gallery / Thames and Hudson, 1993.

Warhol, Andy, Thomas Kellein, and Kunsthalle Basel. *Andy Warhol: Abstract*. Munich: Prestel, 1994.

Warhol, Andy, John Cheim, and Linda Nochlin. *Andy Warhol Nudes*. New York: Robert Miller Gallery, 1995.

Warhol, Andy. *Shoes, Shoes, Shoes: The Autobiography of Alice B. Shoe*. Boston: Bulfinch Press, 1997.

Warhol, Andy, and Riva Castleman. *The Prints of Andy Warhol*. Paris: Flammarion et Cie, 1997.

Warhol, Andy, and Christoph Heinrich. *Andy Warhol Photography*. Zürich: Edition Stemmler, 1999.

Warhol, Andy, and Declan McGonagle. *After the Party: Andy Warhol Works, 1956–1986*. Dublin: Irish Museum of Modern Art, 1997.

Warhol, Andy, Mark Francis, Dieter Koeplin, and Andy Warhol. *Andy Warhol: Drawings, 1942–1987*. Basel, Switzerland: Öffentliche Kunstsammlung, 1999.

Warhol, Andy. *Andy Warhol and His World: Louisiana Museum of Modern Art*. Humlebæk, Denmark: Louisiana Museum, 2000.

Warhol, Andy, and Bruno Bischofberger. *Andy Warhol's Visual Memory*. Zürich: Edition Galerie Bruno Bischofberger, 2001.

Warhol, Andy. *Andy Warhol Pop Box: Fame, the Factory and the Father of American Pop Art*. San Francisco: Chronicle Books, 2002.

Warhol, Andy. *Andy Warhol's Time Capsule 21*. Cologne, Germany: Dumont Literatur und Kunst Verlag; New York: Distributed Art Publishers, 2003.

Warhol, Andy, and Simon Doonan. *Andy Warhol: Fashion*. San Francisco: Chronicle Books, 2004.

Warhol, Andy, and Alan Cumming. *Andy Warhol: Men*. San Francisco: Chronicle Books, 2004.

Warhol, Andy, and Dietmar Elger. *Andy Warhol, Self-portraits = Selbstportraits*. Ostfildern-Ruit, Germany: Hatje Cantz, 2004.

Warhol, Andy, Mark Francis, and Mattijs Visser. *Andy Warhol: The Late Work*. Munich: Prestel, 2004.

Warhol, Andy, and Klaus Albrecht Schröder. *Pop Stars: Drawings and Collages*. Vienna: Albertina Museum, 2006.

Warhol, Andy, Vincent Fremont, and Boris Grois. *Cast a Cold Eye: The Late Work of Andy Warhol*. New York: Gagosian Gallery, 2006.

Warhol, Andy, and Keith Hartley. *Andy Warhol: A Celebration of Life and Death*. Edinburgh: National Galleries of Scotland, 2008.

Marechal, Paul, and Andy Warhol. *Andy Warhol: The Record Covers, 1949–1987: Catalogue Raisonné*. Montreal, Canada: Montreal Museum of Fine Arts, 2008.

Galerie Rudolfinum, Museum of Modern Art, and Andy Warhol Museum. *Andy Warhol: Motion Pictures*. Prague: Galerie Rudolfinum, 2009.

Warhol, Andy, and Joseph D. Ketner II. *Andy Warhol: The Last Decade*. London: Prestel, 2009.

Catalogues Raisonnés

Warhol, Andy, Claudia Defendi, Frayda Feldman, and Jorg Schellmann. *Andy Warhol Prints: A Catalogue Raisonné, 1962–1987. Third Edition*. New York: Distributed Art Publishers / Ronald Feldman Fine Arts, 1997.

Warhol, Andy, Georg Frei, and Neil Printz. *Paintings and Sculptures 1961–1963: Warhol 01: The Andy Warhol Catalogue Raisonné*. New York: Phaidon, 2002.

Warhol, Andy, Frayda Feldman, and Claudia Defendi. *Andy Warhol Prints: A Catalogue Raisonné: 1962–1987. Fourth Edition*. New York: Distributed Art Publishers / Ronald Feldman Fine Arts, 2003.

Warhol, Andy, Georg Frei, and Neil Printz. *Paintings and Sculptures, 1964–1969: Warhol 02A-B: The Andy Warhol Catalogue Raisonné*. New York: Phaidon Press, 2004.

Warhol, Andy and Callie Angell. *Andy Warhol Screen Tests: The Films of Andy Warhol: Catalogue Raisonné, Volume I*. New York: Harry N. Abrams, 2006.

Program Publications

ESTABLISHMENT OF THE ANDY WARHOL MUSEUM

The Andy Warhol Museum, Carnegie Institute. *The Andy Warhol Museum: A Collaborative Project of Carnegie Institute, Dia Center for the Arts, and the Andy Warhol Foundation for the Visual Arts Inc*. Pittsburgh, PA: Andy Warhol Museum, Carnegie Institute, 1992.

Warhol, Andy. *A Printbook from the Andy Warhol Museum: Selections from the Permanent Collection*. New York: Te Neues Publishing, 1993

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HAROLD WESTON, Painter
1894–1972

Harold Weston Foundation
NY. EIN 11-3559712
Ruling Year 2001
Function: Study and exhibition foundation
URL: www.haroldweston.org

Burget, Kevin, Rebecca Foster, and Jefferson Mays. *Harold Weston A Bigger Belief in Beauty*. Brooklyn, NY: Wide Iris Productions, 2005.

Weston, Harold, Rebecca Foster, Theodore E. Stebbins, and Caroline Mastin Welsh. *Wild Exuberance: Harold Weston's Adirondack Art*. Blue Mountain Lake, NY: Adirondack Museum, 2005.

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Weston, Harold, and Rebecca Foster. *Freedom in the Wilds: An Artist in the Adirondacks*. Syracuse, NY: Syracuse University Press, 2008.

FREDERIC WHITAKER, Painter and Author
1891–1980

EILEEN MONAGHAN, Painter
1911–2005

The Frederic Whitaker and Eileen Monaghan Whitaker Foundation
CA, CO. EIN 33-0265872
Ruling Year 2001
Function: Study and exhibition foundation
URL: www.whitakerwatercolors.org

Whitaker, Frederic, and Eileen Monaghan Whitaker. *Watercolors*. San Diego, CA: Frederic Whitaker and Eileen Monaghan Whitaker Foundation, 2002.

Jennings, Jan Noreus, Donelson F. Hoopes, Robert L. Pincus, and Theodore F. Wolff. *Contrasts That Complement: Eileen Monaghan Whitaker and Frederic Whitaker*. Seattle: Marquand Books, 2004.

BEVERLY A. WILLIS, Architect
Born 1928

Beverly Willis Architecture Foundation Inc.
NY. EIN 31-1813545
Ruling Year 2002

Function: Grantmaking foundation supporting projects and scholarship on women in architecture

URL: www.bwaf.org

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ANDREW WYETH, Painter

1917–2009

Andrew and Betsy Wyeth Foundation for American Art

DE. EIN 06-1662503

Ruling Year 2003

Function: Grantmaking foundation supporting visual arts, historic preservation, and art history fellowships, including support to Brandywine River Museum, PA, for its online *N. C. Wyeth, A Catalogue Raisonné of Paintings*

URL: <http://senormartin.net/index.html>

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Wyeth, N. C., and Christine B. Podmaniczky. *N. C. Wyeth: Catalogue Raisonné of Paintings, Vol. 1 & Vol. 2*. Wilmington, DE: Brandywine River Museum; London: Scala Publishers, 2008.

Up East Inc.

DE, PA, ME. EIN 51-0367586

Ruling Year 1997

Function: Program foundation supporting island-based research on marine livelihoods in Maine

URL:

Wyeth Endowment for American Art

MA. EIN 04-6191579

Ruling Year 1968. Foundation terminated 2009.

Function: Grantmaking foundation supporting visual arts and art history scholarship.

¹ For the former, see **Part A Findings: Overview of the Field, Appendix A.2.A Bibliography of Philanthropy**; for the latter, see **Part B. Considerations in Foundation Practice, Appendix B.A. References**.

APPENDIX A.3

QUANTITATIVE PROFILE OF THE ARTIST-ENDOWED FOUNDATION FIELD

Quantitative Profile of the Artist-Endowed Foundation Field

A Research Report of the Aspen Institute's
National Study of Artist-Endowed Foundations

Updated and Extended Analysis Prepared by
Helicon Collaborative
September 2008



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Executive Summary

In March 2007, the Aspen Institute Program on Philanthropy and Social Innovation provided support to AEA Consulting (AEA) in response to its proposal to undertake quantitative research and develop a data profile of artist-endowed foundations (A-EFs) in the United States. This research is one component of the Aspen Institute's National Study of Artist-Endowed Foundations, an initiative to describe the dimensions and behaviors of artist-endowed foundations and suggest ways to enhance their impact as the field expands. Led by principal investigator Christine J. Vincent, the Study is part of a larger effort by the Aspen Institute Program on Philanthropy and Social Innovation to examine new demographics and trends in the philanthropy field in order to increase knowledge and strengthen practice.

The AEA team for the initial research included Holly Sidford, Elizabeth Casale, Andre Kimo Stone Guess, Lauren Arana, and Adrian Ellis. Kavie Barnes, Study research associate, also provided support to this research. In September 2008, the initial findings were updated and further developed by Helicon Collaborative, with additional research undertaken by Holly Sidford and Andre Kimo Stone Guess. This report reflects findings of the updated and extended analysis.

Research focused on identifying extant A-EFs, collecting and analyzing financial data on this population drawn from the annual information returns (Forms 990-PF) filed annually with the Internal Revenue Service (IRS) by private foundations, and based on recent trends, forecasting likely patterns of growth and activity. For the purposes of this Study, artists were defined by the principal investigator as visual artists whose professional activity produced art sales data or whose professional activities have been represented in collections, publications, databases, and venues of professional art and design fields.

Artist-endowed foundations were defined as tax-exempt, private foundations created or endowed by a visual artist, the artist's surviving spouse, or other heirs or beneficiaries, to own the artists' assets for use in furthering exempt charitable and educational activities serving a public benefit. Artists' assets derive from art-related activities, as well as other sources unrelated to art, and might include financial and investment assets, art assets (such as art collections, archives, libraries, and copyrights and intellectual property), real property (such as land, residences, studios, exhibition facilities, and nature preserves), and other types of personal property.

Highlights from the research are included below.

A group of 261 unique A-EFs, with Ruling Years from 1938 through 2007, was identified during research; data were available for analysis on 239 of these. It is reasonable to assume this represents the majority of the A-EF universe at this time, although

additional foundations continued to be identified throughout the analysis period and following completion of analysis, as detailed in **B. Identified Artist-Endowed Foundations Not Included in Analysis.**

The earliest A-EF in the US identified and incorporated in this analysis is the Louis Comfort Tiffany Foundation (Ruling Year 1938), established by design artist Louis Comfort Tiffany (1848–1933); a precursor philanthropic entity was created by Tiffany in 1918.¹ Also among the earliest A-EFs in the US is the Rotch Travelling Scholarship (Ruling Year 1942), identified after completion of analysis, which was created by architect Arthur Rotch (1850–1894) and his siblings, with an initial entity established in 1883.²

In 2005, identified A-EFs reported aggregate assets of \$2.4 billion, fair market value, with an average asset value of \$11 million and a median of \$1 million, compared to a total of \$757 million assets in 1995 with an average of \$6.4 million and median of \$844,000. This represents more than a three-fold increase in aggregate assets over a 10-year period.

As of 2005, the field's art assets totaled more than \$1 billion, representing 45 percent of all assets, with land and building assets of \$157 million comprising another six percent of all assets. Over half of the field's assets, \$1.26 billion, or 52 percent, were classified as charitable-use assets, defined as assets used, or held for use, directly in carrying out foundations' charitable purposes. Book value of all assets reported in 2005 represented 90 percent of fair market value, a 10 percent discount.

Between 1990 and 2005, identified A-EFs paid out \$954.7 million in charitable purpose disbursements. Of this, \$639 million, or 67 percent, comprised contributions, gifts, and grants paid, and another \$315 million, or 33 percent, comprised charitable operating and administrative expenses, which includes expenses for direct charitable activities. The field's charitable purpose disbursements represented 84 percent of its \$1.136 billion aggregate expenses for this period.

During the same 15 years, A-EFs received \$1.24 billion in contributions, representing 56 percent of \$2.2 billion in overall revenues for the period.

Among all identified A-EFs, 26 percent (63) had legal status as operating foundations in 2005, and 74 percent (176) reported as nonoperating foundations; in the greater foundation universe, 6.7 percent of private foundations reported as operating foundations in 2005.³

In 2005, nonoperating A-EFs classified 36 percent of all assets as charitable-use assets and also reported 27 percent of charitable purpose disbursements being made for charitable operating and administrative purposes. Recent research into expenses for the foundation universe overall confirms the lack of simple norms.⁴ Nonetheless, this level of charitable expense falls at the higher end of the identified range. Viewed in

combination with the presence of charitable-use assets, this appears to indicate a potentially robust involvement in direct charitable activities in addition to grantmaking, the activity associated most typically with nonoperating status.

Across all four benchmark years—1990, 1995, 2000, and 2005—operating foundations reported contributions, gifts, and grants paid, in addition to charitable operating and administrative expenses. Charitable contributions reported by operating foundations are irregular, with aggregate totals ranging from \$400,000 in 1990 to \$62.5 million in 2005, including an anomalous \$60 million grant. Despite such variations, this indicates an ongoing involvement in grantmaking in addition to direct program operation associated most typically with operating status.

Among all A-EFs, regardless of status, findings indicate some activities are significantly dynamic. One example is in the area of contributions, gifts, and grants paid. Grants of artworks appear less likely to take place on a regular schedule and may involve significant sums based on fair market value appraisal of artworks at the time of the grant. These appear anomalous when placed on a year-by-year graph of comparative contribution amounts.

The number of A-EFs has grown rapidly in the past 15 years; a total of 115 foundations (48 percent) were created between 1996 and 2005. This corresponds with growth of 43 percent in the foundation field overall during the same period.⁵

The greatest relative increase was seen among operating foundations, with an average growth rate of 55.9 percent (50) since 1986, compared to 38.45 percent (128) for nonoperating foundations. New A-EFs are forming as operating foundations, and those established as nonoperating foundations are converting to operating status as well.

At the same time, research confirmed 18 foundations had terminated, 11 in the 15-year period of 1990 to 2005 and seven after 2005. Separately, four A-EFs had converted to public charity status during the 15-year period. An additional nine foundations appear inactive at this time, defined as not filing reports for three or more years.

A-EFs are concentrated in the Northeast and in the West, with the greatest concentration in two states—New York and California; a total of 109 (45 percent) report from an address in New York, and 27 (11 percent) report from an address in California. The greatest increase in foundation creation has been in the West, with a yearly rate of increase averaging 9.1 percent since 1986, followed by the Northeast, with 7.3 percent, and the South, with 6.8 percent.

The majority of A-EFs are relatively small, although that trend is shifting. In 2005, 73 percent (161) of A-EFs reported assets of less than \$5 million, compared to 82.3 percent in 1990. In the foundation field overall, 57 percent of all foundations reported

assets less than \$5 million; among family foundations, 86 percent reported assets less than \$5 million in 2006.⁶

More than a third of all A-EFs, 37 percent (97), were created during the lifetime of the associated artist; however, the portion of A-EFs created posthumously is on the rise, from 50 percent of those established before 1986 to 69 percent of those formed from 2001 to 2005. Of foundations created posthumously, 64.3 percent (80) were established within five years of the artist's death. The age of artists creating A-EFs during their lifetimes advanced, with the average age of an artist-donor increasing from 64 years prior to 1986 to 74 years by 2005.

We examined data on a group of 245 artists whose artworks have sold at auction for total sales of \$5 million or more since 1988.⁷ We found that 30 percent (47) of the 158 artists deceased after 1900 are associated with a foundation, either extant or existing previously and subsequently terminated. A total of 25 percent (15) of the 61 artists now living are associated with a known foundation, the average age of this group being 81 years. Of the 50 artists living or deceased whose artworks have realized the greatest cumulative sales, 46 percent (23) are associated with a foundation, either extant or existing previously. Likewise, the artists on this list account for 47 percent (22) of the 47 extant A-EFs with \$10 million and more in assets. While these analyses point to market success as an indicator of likely foundation creation, we found that artists from this list account for only one-quarter of all known A-EFs, either extant or existing previously. This would appear to indicate a motivation for foundation creation among other types of artists.

Based on the National Taxonomy of Exempt Entities Core Code, 28 percent (72) of identified A-EFs are classified as arts, culture, humanities, or educational institutions; another 27 percent (70) as philanthropy, voluntarism, and grantmaking institutions; two percent (6) as miscellaneous categories or as unknown; and 43 percent (113) remain unclassified at this time.⁸

Artists and their family members play a strong role in foundation governance. Twenty-eight percent (74) of identified A-EFs report the artist in a governing role. Another 25 percent (65) report artists' family members in the majority among members of the foundation's governing body, while seven percent (19) report artists' family members present but in the minority. The remaining identified A-EFs, 39 percent (103) report no participation by artists or their family members in foundation governance.

Almost three-quarters of the 291 artists associated with identified A-EFs have primary roles in traditional fine arts forms, those of painter (53 percent, or 154) and sculptor (21 percent, or 60). The remaining artists associated with foundations have primary roles in relatively newer media, such as designer, including architect (12 percent, or 35) or photographer (eight percent, or 23), as well as illustrator, including animator and

cartoonist (seven percent, or 19). Establishment of A-EFs in future years is likely to be influenced by expanding markets for design art, fine art photography, and other newer art forms, including animation.

Comparable to the upper reaches of the contemporary art world, the artists associated with identified A-EFs are not particularly diverse by gender or ethnicity. Of the 291 artists associated with identified A-EFs, the great majority are male artists (72 percent, or 209). Women artists, reflecting the historical challenges to their achieving prominence, make up just more than one-quarter (28 percent, or 82) of all artists associated with identified artist-endowed foundations. The even smaller group associated with artists of color from both genders (nine percent, or 25) reflects comparable challenges in the art world, which are well documented.

Data on A-EFs available for analysis through electronic means are significantly constrained by the Internal Revenue Service's digitization practices, which capture only about 100 of the more than 300 fields in the Form 990-PF annual information return. Digitizing additional data points would permit more robust analysis of A-EFS and other components of the foundation field. We also found inconsistencies in the data available from the National Center for Charitable Statistics, GuideStar, and the Foundation Center. Reported efforts to strengthen coordination among these key databases will be highly beneficial. Finally, data on only one A-EF are included in the Foundation Center's annual process to collect and analyze the overall foundation field's growth and grantmaking.⁹ Given that the nascent A-EF field has a contribution to make to the greater foundation field in the longer-term, finding a way to sample and track its performance, both in grantmaking as well as direct charitable activities, would be fruitful.

As one component of the Aspen Institute's National Study of Artist-Endowed Foundations, this quantitative analysis reveals a portrait of a small but growing and dynamic field, one in which established foundation forms are being used in less typical ways to deploy a special category of philanthropic assets associated with artist-donors and their heirs and beneficiaries. An artist's professional success, particularly in combination with age, is one predictor of likely foundation creation. That said, a much greater portion of foundations are associated with a range of artists whose works never topped secondary market sales. What types of artists these might be, and what factors might influence their decisions and those of their heirs and beneficiaries, are questions explored in the qualitative research presented in the full Study report on findings of the Aspen Institute's National Study of Artist-Endowed Foundations. The nature of the public policy environment, certainly one important factor that will influence future creation of artist-endowed foundations, as well as all private foundations, is discussed in the Study report as well.

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- ¹ See Louis Comfort Tiffany Foundation, <http://www.louiscomforttiffanyfoundation.org/>.
- ² See Rotch Travelling Scholarship, <http://www.rotch.org/>.
- ³ FC Stats, Foundation Center's, Statistical Information Service, 2007.
- ⁴ Elizabeth T. Boris, Loren Renz, Asmita Barve, Mark A. Hager, and George Hobor, *Foundation Expenses & Compensation, How Operating Characteristics Influence Spending* (Washington, DC: Urban Institute / Foundation Center, 2008). <http://www.urban.org/url.cfm?ID=311281>
- ⁵ FC Stats, Foundation Center's Statistical Information Service, 2007.
- ⁶ Foundation Center, *Key Facts on Family Foundations*, rev. ed. (New York: Foundation Center, April 2008). http://foundationcenter.org/gainknowledge/research/pdf/keyfacts_fam_2008.pdf
- ⁷ Source: Artnet. These types of data are available widely from similar online sites. For the purposes of this research, however, the list is not published here out of respect for the privacy of artists who have not chosen to create a foundation at this time.
- ⁸ National Taxonomy of Exempt Entities, Urban Institute, National Center for Charitable Statistics, <http://nccs.urban.org/classification/NTEE.cfm>.
- ⁹ The Andy Warhol Foundation for the Visual Arts, <http://www.warholfoundation.org/>.

Introduction

In March 2007, the Aspen Institute Program on Philanthropy and Social Innovation provided support to AEA Consulting in response to its proposal to undertake quantitative research and develop a data profile of artist-endowed foundations (A-EFs) in the United States. This research is one component of the Aspen Institute's National Study of Artist-Endowed Foundations, an initiative to describe the dimensions and behaviors of artist-endowed foundations and suggest ways to enhance their impact as the field expands. Led by principal investigator Christine J. Vincent, the Study is part of a larger effort by the Aspen Institute Program on Philanthropy and Social Innovation to examine new demographics and trends in the philanthropy field in order to increase knowledge and strengthen practice. In September 2008, the initial findings of this research were updated and further developed by Helicon Collaborative. This report reflects findings of the updated and extended analysis.

The Study is the first known attempt to define and describe the artist-endowed foundation field. Identified A-EFs represent less than one-tenth of a percent of the total universe of 71,000 private foundations in the US, but are growing in number and have particular relevance to the visual arts. Little understood in either the private foundation or not-for-profit cultural fields, A-EFs are worthy of study because of their increasing numbers, and also because their distinctive asset mix and active engagement in the contemporary art field set them apart from the majority of other foundations. The Study's research program seeks to illuminate the origins, evolution, current status, and future trajectory of this population, which is a potential force shaping visual arts philanthropy, as well as stewarding this country's significant contemporary art patrimony.

The Aspen Institute's National Study of Artist-Endowed Foundations involves six research components:

- 1) quantitative research, including a census and data profile, examination of trends in A-EF formation and focus, and projection of the field's future development;
- 2) bibliographic research to identify professional literature about and relevant to artist-endowed foundations;
- 3) qualitative research based on interviews with individuals influential in creating and leading artist-endowed foundations to learn about variables that impact A-EFs;
- 4) focus group convenings with foundation donors, managers, and advisors to explore practical and policy issues influencing the field;
- 5) preparation of briefing papers authored by independent scholars to address critical issues identified during quantitative and qualitative research; and

- 6) identifications of opportunities in practice and future research to strengthen the emerging A-EF field and bolster the effective charitable use of its unique assets.

The initial research by AEA Consulting and the subsequent update and further development of research findings by Helicon Collaborative comprise the first of these components: identifying extant A-EFs; collecting and analyzing data for the identified A-EF population from the Internal Revenue Service annual information return (Form 990-PF); and, to the extent possible, forecasting potential development of the A-EF field. This work has informed the larger Study and supported the principal investigator's development of a taxonomy based on foundation functions, along with an annotated timeline highlighting benchmarks in the field's evolution. Finally, it is hoped that this research will provide the basis for future analysis of the A-EF field as it continues to evolve.

Research Questions

Researchers and the Study's principal investigator developed the following research questions to guide this inquiry.

General

What is the size of the field? Is the field growing or contracting?

What is the geographic map of the field? Is there a “center of gravity” or a “natural center” for this sort of activity?

What is the age of the field?

Financial Information

What are the aggregate assets of artist-endowed foundations (A-EFs)?

What do those assets typically comprise? How liquid are they?

How many A-EFs participate in the sale of art assets, and how are art assets being valued?

How much new money flows into the A-EF field annually? What is the median annual income of A-EFs?

Have A-EFs' income amounts changed over time?

What is total annual A-EF expenditure? What is the median annual expenditure?

Charitable Activity

What is the scale of A-EFs' total charitable support and contributions paid?

How has the financial scale of A-EFs' charitable support changed over time?

What characteristics correlate with identified patterns in charitable support?

How does A-EFs' charitable support correlate with art assets?

How much do A-EFs spend on charitable purposes and expenses in relation to their asset size?

What portion of total expenses do charitable contributions, gifts, and grants comprise?

Legal Status

Which legal status—nonoperating or operating—is being chosen by A-EFs?

How has the mix of nonoperating and operating A-EFs changed over time?

What activities or characteristics correlate with nonoperating or operating status?

Methodology

The quantitative research plan developed for the Study included four segments: 1) identifying all extant artist-endowed foundations, 2) collecting available data on this universe of organizations from the annual information returns (Forms 990-PF) filed annually with the Internal Revenue Service (IRS) by private foundations, 3) analyzing collected data and summarizing findings, and 4) projecting possible future trends based on recent developments in the artist-endowed foundation (A-EF) field.

Definitions

The following definitions were developed to set the parameters of our Study and define artist-endowed foundations, our unit of analysis.

Artist

For the purposes of this study, the principal investigator defined *artist* as a visual artist who is or was professionally active, as indicated by the presence of art sales data, or whose professional activities have been represented in collections, publications, databases, and venues of professional art and design fields. Artists' primary roles were determined based on standard biographic reference sources for the visual arts.¹ Artists identified as associated with foundations were then categorized in five broad primary roles: painters; sculptors; photographers; illustration artists, including animators, cartoonists, comic book artists, and illustrators; and designers, including architects, craft artists, and graphic designers, as well as product, theatrical, and interior designers.² Artists included in the study are American; they were either born in or worked the majority of their professional careers in the United States. Non-visual artists and artists born before 1840 were excluded from the Study.

Artist-Endowed Foundation

An artist-endowed foundation is a tax-exempt, private foundation created or endowed by a visual artist, the artist's surviving spouse, or other heirs or beneficiaries, to own the artist's assets for use in furthering exempt charitable and educational activities serving a public benefit. Artists' assets derive from art-related activities, as well as other sources unrelated to art. Among assets conveyed to artist-endowed foundations are financial and investment assets, art assets (such as art collections, archives, libraries, and copyrights and intellectual property), real property (such as land, residences, studios, exhibition facilities, and nature preserves), and other types of personal property.

Private Foundation

A private foundation is a private charitable entity, most commonly formed as a charitable trust or nonprofit corporation, that is organized and operated exclusively for exempt purposes as set forth in Section 501(c)(3) of the Internal Revenue Code, that is, for public benefit with none of its earnings or assets inuring to any private shareholder or individual.

Private foundations typically have a single source of funding rather than funding from many sources. They qualify as either nonoperating foundations or private operating foundations.³

Nonoperating Foundation

A nonoperating foundation typically is one that has as a primary activity the making of grants to public charities or individuals in order to carry out its exempt purposes. Nonoperating foundations also might conduct their own direct charitable activities. Nonoperating foundations are required to spend annually a certain amount of money or property for charitable purposes, calculated as five percent of the fair market value of all net assets other than those used or held for use directly in carrying out charitable purposes.⁴

Operating Foundation

An operating foundation is a private foundation that spends at least 85 percent of its adjusted net income or its minimum investment return, whichever is less, directly for the active conduct of its exempt activities and that, in addition, meets one of three tests relating to the nature of its assets, endowment, or support.⁵

Sources of Data

Two primary sources provided the data for undertaking a census of artist-endowed foundations.

Artnet

Artnet is an online database of biographical, critical, and market information on artists and the global art market. It maintains information on approximately 180,000 artists, and a price database including 3.5 million auction records from more than 500 international auction houses since 1988. Artnet provided AEA Consulting with the following:

- its complete list of American artists, 26,000 in total, which included first name, middle initial (where available), last name, and birth and death years;
- a list of the 50 American artists with the highest cumulative auction sales since 1988; and
- lists of the 50 highest-grossing American artists at auction for each year since 1988.

National Center for Charitable Statistics

The National Center for Charitable Statistics (NCCS) database, operated by the Urban Institute's Center on Nonprofits and Philanthropy, is the national clearinghouse of data on the nonprofit sector in the United States. Drawing from Forms 990-PF (the annual information return filed with the IRS by private foundations), scholarly research, and private sector service organizations, NCCS develops and maintains national, regional, and state databases on the nonprofit and philanthropic sectors. For this research, NCCS initially compared a list of 4,300 artists' names to its database of information on all private

foundations in the United States, which resulted in a list of 2,394 potential A-EFs. Of 261 foundations, NCCS subsequently provided electronic data from its Form 990-PF database on a set of 239 foundations for which data were available. These data were then analyzed to address the study's research questions.

Identifying Artist-Endowed Foundations

Researchers identified a list of approximately 4,300 American visual artists for whose work auction sales trend information is available in Artnet's database. Although auction sales are secondary market sales by institutions and collectors and not primary market sales by artists, for the purpose of analysis, researchers used auction sales as an indicator of market interest in an artist's works, which therefore served as a reasonable proxy for foundation creation capacity on the part of an artist.

The list of 4,300 artists was then compared with the NCCS database of private foundations in the United States. A list of 2,394 potential artist-foundation matches was generated based on the appearance of artists' names in the names of the foundations, such as artist John C. Young and the John Chin Young Foundation. In addition, A-EFs were identified through conversations with leaders in the field, review of discipline-specific references listing major figures within particular disciplines, eras, cultural industries, or regions, and other similar means.

In some instances, further research was needed to verify that the foundations in the list generated by NCCS were indeed affiliated with artists of the same name. In these cases, researchers compared foundations' Forms 990-PF with professional and personal biographical information available from Internet databases and standard biographic reference sources on American artists. These databases and references included, but were not limited to the Getty Union List of Artist Names Online; AskART.com; *Grove Dictionary of Art Online*; Archives of American Art, Smithsonian Institution; *Who's Who in American Art*; *Who Was Who in American Art*; and general Google web searches. Dedicated foundation websites were also sought, although these were not always available. Using these sources, the following data points were collected and analyzed to confirm or reject the foundation as an A-EF:

- Artist's name, including middle initial
- Artist's birthplace, and location where professionally active
- Artist's birth date and death date, if applicable
- Foundation Ruling Year, compared to artist's birth date and death date
- Name of artist's spouse, relatives, or personal and professional associates
- Art discipline

- Any other relevant biographical information
- Geographic location of the foundation, matched to artist's residence and exhibition history
- Names of trustees/officers of foundations (Found on Part VIII of Form 990-PF). Googled in combination with artist's name to identify possible relationships.
- Types of grants made (Part XV of Form 990-PF, with attention paid to art-related grants or geographic connection to artist)

To illustrate the methodology, a positive match was drawn for sequential illustration and comic book artist Will Eisner and the Will and Ann Eisner Family Foundation based on the following data: Eisner's obituary confirmed his death in 2005, consistent with information provided in the foundation's Form 990-PF for that tax year; Eisner's residence was in Florida, as is the foundation's reporting address; foundation trustees listed in the Form 990-PF filed by the foundation included the artist's family members; the Foundation made a grant to the Comic Book Legal Defense Fund and the Ohio State University Billy Ireland Cartoon Library and Museum, among other public charities; and the Foundation's charitable activities were found to be referenced on the website operated by a firm established by the artist.⁶

Several definitive factors helped eliminate a number of artist-foundation name matches. These included foundations whose ruling years occurred before the artist's birth; artist-foundation pairs in which the middle initial or name did not match; and matches of artists who resided or practiced in a state or country different from that of the foundation. Artists whose media are non-visual, such as playwrights or choreographers, and who are not involved in professional visual arts practice, were eliminated as well. Those organizations bearing the name of an artist, but created by parties unrelated to the artist, also were eliminated.

In some cases, researchers made the decision to eliminate foundations with an artist name match when no conclusive evidence could be found to confirm the foundation was an A-EF. For example, names—typically common names—that could not be verified as artists using available references were necessarily rejected as a match. The decision was made to err on the side of accuracy, opting for a potentially smaller universe of definitive A-EFs rather than a larger universe that might have included some false matches. Foundations without the artists' name in the title may also have been eliminated, although not intentionally.

This process generated a list of 261 unique A-EFs (see **A. Identified Artist-Endowed Foundations Used for Analysis**), which constitute the focus of the analysis. It is reasonable to assume that the universe of A-EFs presented in this report represents the majority of A-EFs in existence during the specified time frame of 1990 to 2005, although additional A-EFs, listed in **B. Identified Artist-Endowed Foundations Not Included**

in Analysis, continued to be identified during the time of the data analysis. This includes those formed after 2005, and as such, falling outside the 1990 to 2005 frame of analysis.⁷ In addition, it should be noted that the process was not able to search out or include for analysis A-EFs that were created and terminated prior to the initiation of Form 990-PF data digitization by the IRS.⁸ At this point, there is no way of knowing for certain the number of foundations in this category, although the list is continuing to develop, as detailed in **B. Identified Artist-Endowed Foundations Not Included in Analysis**. Ultimately, this data profile of 261 should be considered a starting point for future researchers, to be amended and built upon as the field evolves and as new information becomes available.

Data Analysis Methodology

Of the 261 unique A-EFs identified in our research, 239 had sufficient data for analysis. For these 239 unique artist-endowed foundations subjected to analysis, researchers developed a two-pronged analytical approach: 1) a longitudinal survey of the A-EF field, involving benchmark years between 1990 to 2005 (1990, 1995, 2000, and 2005), and 2) a current snapshot profiling the latest available data on the field as it stood at 2005, the most recent year for which data were available on the greatest number of foundations at the time of analysis. We also collected and analyzed aggregate information on A-EF revenue and total disbursement from 1990 to 2005 inclusive.

A set of research questions was developed to provide a broad sketch of the field as it has evolved in the past 15 years. Using the data fields collected in the Form 990-PF, researchers outlined each question, the various quantitative and qualitative indicators through which it could be answered, and the potential applications for the analysis. Electronic data from the Forms 990-PF for the identified foundations and specified years were ordered from NCCS based on these research questions and indicators.

Early in the research process, it became clear that data available for electronic manipulation are far less comprehensive than information identified as most desirable by researchers. The IRS chooses to digitize approximately 100 data fields out of more than 313 fields collected on Form 990-PF, and focuses its selections to a great extent on fields most relevant to its regulatory functions. Much of this pertains to questions probing foundations' compliance with restrictions on lobbying, prohibitions on transactions with disqualified individuals and on jeopardy investments, as well as the rule that foundations meet the minimum distribution or charitable spending, etc.

NCCS's core electronic database of Forms 990 (including Forms 990-PF) primarily comprises data made available by the IRS, plus selected additional information that NCCS itself keypunches. The GuideStar website, a related resource for viewing digitized images of Forms 990-PF, which was consulted as one of several additional references, presents approximately 300 fields of data, but in scanned images as opposed to keypunched datasets

that can be manipulated for analysis.⁹ One specific example of limitations in the Internal Revenue Service's current data collection practice is the failure to capture data on changes in foundations' legal status, a significant limitation in tracking an increasingly dynamic field.¹⁰

The available dataset drawn from NCCS allowed researchers to glean indicative information to address a majority of the original research questions for the four benchmark years (1990, 1995, 2000, and 2005) and the snapshot year (2004 and 2005, as available), listed in **E.**

Form 990-PF Data Points Available. The few research questions that could not be answered using these electronic data were either modified or eliminated.

To enrich the research, the principal investigator elected to undertake a manual collection of data from Forms 990-PF filed for tax year 2005 pertaining to art assets and land and buildings assets. Reflecting the varied natures and functions of A-EFs, and the differing ways in which assets are utilized and therefore reported, the principal investigator found that art assets included art works created by the artist-donor, artworks created by other artists, and artists' archives, libraries, copyrights, and intellectual property in a variety of forms. These were reported on Form 990-PF in a number of ways, including as pledges receivable, notes and loans receivable, inventories for sale or use, corporate stock, investments—other, and assets—other. Land and buildings assets reported on Form 990-PF included artists' studios, artists' residences, exhibition facilities, administrative offices, residency program facilities, study centers, and nature preserves, and in a few cases, rental property. With art assets as well as land and building assets, in cases where data were not available or values had not been included in calculation of total assets fair market value, no data were collected.

In addition, the principal investigator elected also to undertake manual collection of other information not captured as digitized data, including explanatory text on foundation termination, typically addressed in Form 990-PF as an attached statement, and also to evaluate characteristics of foundations, such as artist and family member participation in governance, and ethnicity and gender of artists associated with foundations. These are detailed in **D. Characteristics of Identified Artist-Endowed Foundations Analyzed.**

The survey's four benchmark years (1990, 1995, 2000, and 2005) were selected to achieve historical depth in the trend analysis, capture the broad changes experienced by the field over 15 years, and make the data analysis manageable in scale. The subsequent decision to collect and analyze aggregate information on A-EF revenue and total disbursement from 1990 to 2005 inclusive reflected the research finding that aspects of A-EFs' activities are significantly dynamic. One example is in the area of contributions, gifts, and grants paid. Grants of artworks seem less likely to take place on a regular schedule and might involve significant sums that appear anomalous when placed on a year-by-year graph of comparative contribution amounts.

Data Analysis

All data cited in this section relate, as noted, to charts and graphs presented in Appendix F. Quantitative Profile Charts and Graphs.

Section I: Population and Data Available for Analysis

Figures 1.1–1.2 Demographic Data Available and Data Available by Snapshot Year

Artist-endowed foundations complete Form 990-PF, the annual information return filed with the Internal Revenue Service (IRS) by private foundations, which requests information on more than 313 data points. However, the amount of this data that has been digitized and is available for ready analysis is limited. Of all the data points prioritized by researchers, the information available for the artist-endowed foundations (A-EFs) identified in the database for the benchmark years 1990, 1995, 2000 and 2005 (the focus of our analysis) is limited to these data points:

- Employer Identification Number (EIN)
- Name of organization
- City, state, and zip code
- Ruling Year—the year that an application for tax exemption is approved by the IRS
- Type of organization, i.e., exempt private foundation, non-exempt charitable trust, etc.
- Legal status as a private operating foundation under 4942(j)(3) or 4942(j)(5)
- Contributions, gifts, and grants received
- Total revenue
- Contributions, gifts, and grants paid
- Total disbursements for charitable purposes
- Total expenses and disbursements
- Total assets, book value
- Total assets, fair market value
- Net fair market value of noncharitable-use assets
- Compensation of officers, directors, trustees, etc.
- Confirmation of liquidation, termination, or contraction during the year

Separately, the year of birth and the year of death, if applicable, for artists associated with foundations were assembled and confirmed using standard biographic references for the visual arts, as noted previously in the methodology discussion.

The research identified 261 unique A-EFs. Of these, digitized data of some level of consistency is available for analysis on 239 A-EFs. Data for 221 A-EFs are continuous through 2005, including 71 A-EFs with continuous data for each of the four benchmark years from 1990 through 2005; 34 entities have continuous data from 1995 through 2005; 60 have continuous data for 2000 and 2005; 56 have data for 2005 only. Data for another 14 A-EFs are continuous but end before 2005. Data for 26 A-EFs are incomplete for four and missing for 22, although data on the artists' years of birth or death are available. In some cases, incomplete data are due to tax return data not being captured in the databases used for analysis. In other cases, however, termination, failure to file Form 990-PF, or temporary suspension of activity may be the cause. As noted previously, data are not available for A-EFs that existed previously but terminated prior to 1990.

Section 2: Basic Census of Artist-Endowed Foundations

Figure 2.1

Of the 239 A-EFs for which we have adequate data for analysis, 26 percent were created before 1986, and 48 percent were created between 1996 and 2005.

Figure 2.2

A-EFs are not evenly distributed. Nearly 46 percent of the 239 A-EFs for which we have data report from an address¹¹ in New York, and almost 60 percent report from addresses in eight Northeastern states (including New York, New Jersey, Connecticut, Massachusetts, Delaware, Washington, DC, Vermont, and Rhode Island). A total of 27 A-EFs report from California, and there are 52 A-EFs (21 percent of total) reporting from nine Western states (including California, New Mexico, Arizona, Hawaii, Colorado, Utah, Washington, Idaho, and Wyoming).

Figure 2.3

Of the 239 A-EFs, 26 percent were classified as operating foundations in 2005, and 74 percent as nonoperating foundations. This compares to the greater foundation universe in which 6.7 percent of all private foundations reported as operating foundations in 2005.

Figure 2.4

The distribution of nonoperating and operating foundations correlates with the distribution of the total A-EF population, with 60 percent of both operating and nonoperating A-EFs reporting from addresses in the Northeast, and the second largest portion reporting from the Western states.

Figure 2.5

After New York, (109 A-EFs), the largest number of A-EFs report from addresses in California (27). In New York, nonoperating A-EFs represent approximately 72 percent of the total; in California and all other states, nonoperating A-EFs represent approximately three-quarters of the total population of A-EFs.

Figure 2.6

Until 2005, the smallest A-EFs, those with assets under \$1 million in book value, had been the majority of the field's population and held the bulk of total A-EF assets. However, the percent of total population and total assets represented by the smallest A-EFs has dropped over the past 15 years. In 1990, A-EFs with assets under \$1 million represented 64 percent of the total population, but by 2005, they represented just 49 percent. In 1990, the assets of these foundations were 63.3 percent of total assets, but were 48.6 percent in 2005. By way of comparison, 60 percent of family foundations reported assets of \$1 million or less in 2006.¹² The number of A-EFs with assets over \$20 million has grown from five in 1990 to 27 in 2005, and these foundations' total assets have doubled from six percent to 12 percent of total A-EF assets.¹³

Figure 2.7

Total A-EF assets in book value reached \$2.1 billion in 2005, almost doubling every five years between 1990 and 2005. Not surprisingly, the book value of A-EF assets varies widely by region, with A-EFs in the Northeast holding 73 percent of the cohort total. However, between 1990 and 2005, the mean of book value assets jumped most in the West and South.

Figure 2.8–2.8a

Growth in contributions, gifts, and grants paid has increased as the total assets of A-EFs have increased. The most dramatic jump in contributions, gifts, and grants paid was between 2000 and 2005, an increase from \$39 million to almost \$107 million, approximately 275 percent growth. Most of this increase was derived from contributions, gifts, and grants paid by A-EFs in the Northeast, which increased from \$27.3 million to \$95 million between 2000 and 2005. This included a one-time \$60 million grant made in 2005 by the Judith Rothschild Foundation. Adjusted for this anomalous grant, the growth in contributions, gifts, and grants paid, both total and mean, progresses more incrementally, totaling \$46 million. The means in the Northeast and the Midwest of contributions, gifts, and grants paid are comparable at \$257,985 and \$259,431, respectively.

Section 3: Field Snapshots at Five Year Increments and 15-Year Aggregate**Figures 3.1–3.4a**

Between 1990 and 2005, the rate of creation of A-EFs increased most rapidly in the Western states. In 1990, 17 percent of A-EFs reported from addresses in Western states. By 2005, these represented 22 percent of the total. In the same 15 year period, the percent of A-EFs reporting from addresses in Southern states stayed essentially level (six percent of the total population in both years), and the percent of A-EFs reporting from Midwestern addresses declined from 19 percent to 13 percent of the total.

Figure 3.5

In aggregate, total A-EF revenue between 1990 and 2005 (inclusive) reached \$2.23 billion in book value by 2005 and \$2.6 billion in fair market value. Of this amount, \$1.24 billion (55 percent) comprised contributions, gifts, and grants received by A-EFs, and \$995 million (45 percent) comprised non-contributed revenue. The particular sources of non-contributed revenue are not discernable from available digitized data.

Figure 3.6

Total A-EF funds disbursed between 1990 and 2005, in aggregate, amounted to \$1.1 billion. Of this amount, \$639 million (56 percent) was paid out in contributions, gifts, and grants and \$315.5 (28 percent) million was expended on charitable operating and administrative expenses. Thus a total of \$954.7 million (86 percent) was expended for charitable purposes, of which 67 percent comprised contributions and 33 percent comprised charitable administrative and operating disbursements. The balance of \$181 million was expended on noncharitable operating and administrative expenses.

Figure 3.7

Charitable-use assets are those assets used or held for use directly in carrying out a foundation's charitable purposes. In 2005, the charitable-use assets (fair market value) of all A-EFs represented \$1.26 billion, or 52 percent of total assets (\$2.4 billion). For operating A-EFs, charitable-use assets comprised \$672 million, or 85 percent of total assets (\$793 million). Of greater interest is that for nonoperating A-EFs, charitable-use assets totaled \$591.9 million, or 36 percent of total assets (\$1.63 billion). This appears to indicate a potentially robust involvement in direct charitable activities in addition to more typical grantmaking.

Figure 3.8

Art assets represent a significant portion of the field's overall assets. The \$2.4 billion (fair market value) in total A-EF assets in 2005 comprised \$1.08 billion in art assets (45 percent), \$157 million in land and building assets (six percent), and \$1.17 billion in other assets (49 percent). Operating and nonoperating foundations hold similar amounts of art assets by dollar value, \$583.8 million and \$503.5 million, but these represent a significantly different percentage of all assets, comprising 74 percent of all assets for operating foundations and only 31 percent for nonoperating foundations. There is less variance for land and building assets, with those assets representing 10 percent (\$82.8 million) of operating foundations total assets and five percent (\$74.4 million) for nonoperating foundations.

Section 4: Creation of Artist-Endowed Foundations

Figure 4.1

Of the 239 A-EFs for which we have data, nearly half (115, or 48 percent), were created between 1996 and 2005. Forty-three percent of the total foundation population was created in this same decade (36,955 foundations). The rate of increase in A-EF creation was greatest between 1996 and 2000, corresponding to a boom in the US economy, a robust stock market, and the start of a trend toward increasing prices in the contemporary art market.¹⁴ The growth in the number of A-EFs in this period also mirrors the larger foundation field; 6,400 new foundations were established in the year 2000, for example, the largest one-year growth in the history of the field.¹⁵

Figure 4.2

Overall, the rate of creation of A-EFs between 1986 and 2005 was 237 percent. The rate of creation in this period was greatest in the Western states, which experienced a total of 420 percent. The slowest rate of creation occurred in the Midwest (94 percent).

Figure 4.3

The majority of A-EFs (176, or 73 percent) are classified as nonoperating foundations. Between 1986 and 2005, however, the rate of increase in new operating A-EFs outpaced that of nonoperating foundations. The number of operating A-EFs increased by almost five-fold during this period, while the number of nonoperating A-EFs increased by 360 percent. The overall increase in the number of operating A-EFs is due to two factors: more A-EFs are being classified as operating foundations at the time of their creation; and a number of A-EFs have switched their status, as confirmed by individual examination of Forms 990-PF.

Figure 4.4

The period of greatest growth for operating A-EFs was between 1996 and 2000, during which 23 new operating foundations were established. A total of 40 new nonoperating A-EFs were created during the same period.

Figures 4.5-4.7

In three of four regions, the rate of creation of operating A-EFs between 1986 and 2005 equaled or outpaced the creation of nonoperating foundations; the South was the exception. Between 1986 and 2005, the number of new A-EFs established was highest in New York, although the overall growth rate was highest in California. The rate of increase of nonoperating foundations was relatively steady between 1986 and 2000, and declined in all states except California in the 2001 to 2005 period. The rate of increase in operating A-EFs, however, showed a very different pattern, with significant spikes in growth in New York between 1991 and 2000, and even greater increase in California between 1996 and 2000.

Section 5: Lifetime and Posthumous Creation of Artist-Endowed Foundations

Figure 5.1

Before 1986, the percentage of artists who were living when the foundation with which they are associated was created was roughly equivalent to the percentage of those who were deceased at the time their respective foundations were established (47 percent living artists, 50 percent deceased). By the 2001 to 2005 period, this pattern had shifted such that only 25 percent of artists were alive in their foundations' Ruling Year, and 69 percent were deceased (eight percent died during the Ruling Year).

Figure 5.2

The average age of artist-donors who create A-EFs during their lifetimes is rising, and has climbed from approximately 64 years of age in 1986 to approximately 74 years in 2005. The age of the oldest artist-donor in each five-year cohort has also increased, with a high of 98 years in the 2001 to 2005 period.

Figures 5.3–5.4

The average period of time taken to create an A-EF after the death of the donor-artist is increasing, from an average of seven years between 1986 and 1990 to approximately 12 years in the period between 2001 and 2005. Because some A-EFs are not established until late in the life of, or after the death of, the artist's surviving spouse, increasing longevity might be the primary cause of this trend; likewise, creation of foundations by other heirs or beneficiaries, including children and even grandchildren, also may be a factor. Overall, 64 percent of those A-EFs created posthumously were created during the year of the artist's death or within five years of that event.

Section 6: Annual Donor Contributions to Artist-Endowed Foundations

In some instances, artists fund their foundations annually on a pass through basis and then make more substantive provisions through a bequest, to be received by the foundation as the artist's estate is settled or over a longer time frame if a surviving spouse or other heir or beneficiary has been given lifetime use of the artist's assets. In the overall foundation universe, research has documented that larger foundations receive their primary endowments an average of 18 years after establishment, following death of the primary founder and the surviving spouse.¹⁶ Contributions during a donors' lifetime typically comprise financial and investment assets, but might include artworks created by other artists as well as interest in land and buildings. Bequests might comprise financial and investment assets; artworks created by the artist and collections of art by other artists; archives, libraries, and copyrights and other intellectual property; artists' residences, studios, art facilities, land and buildings, nature preserves, and rental property; and other types of personal property.

Figures 6.1–6.2

The total annual contributions by donors received by A-EFs fluctuates from year to year, but overall increased 182 percent in the period between 1990 and 2005, rising to an annual total of \$86.8 million in 2005. The mean of contributions mirror the fluctuations overall, but the pattern of median contributions appears steadier, with similar levels of contributions in 1990 and 1995 and, after a jump between 1995 and 2000, steady contributions from donors between 2000 and 2005.

Figure 6.3

The pattern of contributions by donors to operating and nonoperating AE-Fs differed over the period of analysis. Total contributions in the four snapshot years totaled \$225.3 million— \$106.9 million or 47 percent to nonoperating foundations, and \$118 million or 53 percent to operating foundations. Contributions to nonoperating foundations were more consistent over the 15 years, while contributions to operating foundations showed significant spikes in 1995 and 2005.

Figure 6.4

Total annual contributions by donors to A-EFs varied noticeably by region. A-EFs in the Northeast received 90 percent of all contributions in 1990, 77 percent in 1995, 55 percent in 2000, and 43 percent in 2005. In 2005, A-EFs in the West received 47 percent of total contributions, and the mean of these contributions was \$822,031, three to four times larger than the mean of gifts in other regions.

Section 7: Annual Revenue of Artist-Endowed Foundations

A-EFs' annual revenue might include contributions received from donors, as noted above; earnings on investments assets or other assets held for investment purposes; royalties, licensing fees, and payments for use of copyrights and other intellectual properties; sales of artworks and other art-related assets; sales from inventories; income earned from exempt activities, including admissions and sales of publications; and, in a few cases, rental income.

Figure 7.1

Total annual revenue for A-EFs increased steadily in the snapshot years, from \$60 million in 1990 to more than \$176 million in 2005. However, the mean annual revenue remained relatively stable over the 15-year period (ranging between \$744,370 and \$870,820), and the median annual revenue showed fluctuation (ranging between \$54,670 and \$104,010). The pattern of median annual revenues confirms phenomena described in Figure 2.6; median revenues decline with the growth in the top tier A-EFs (for instance, those with assets exceeding \$50 million) and the entrance of many new A-EFs in the lower budget tier (for instance, less than \$1 million).

Figure 7.2

For the four snapshot years, aggregate revenue received by all A-EFs exceeded \$487 million. Revenue received by nonoperating A-EFs significantly outpaced revenues for operating A-EFs over the 15-year period, 1990–2005. This differential was most marked in 2000, when nonoperating foundations received \$117 million, compared to \$30.7 million received by operating foundations. Comprehensive data on revenue for all A-EFs between 1990 and 2005 (inclusive) indicate total revenue of \$2.23 billion (see Figure 3.5).¹⁷

Figure 7.3

In keeping with other figures, the largest amount of annual revenue in each of the snapshot years was received by A-EFs in the Northeastern states.

Section 8: Annual Donor Contributions as a Percentage of Revenue**Figure 8.1**

As a percentage of total annual revenue, donor contributions to A-EFs have fluctuated, from a high of 66.5 percent in 1995 to a low of 26.7 percent in 2000. This pattern follows closely the rise and fall of total donor contributions (Figure 6.1). The spike in total contributions to A-EFs in 1995 correlates with, and may be a result of, the booming US economy of the mid-to late-1990s. The dip in contributions in 2000 correlates with the softening of the economy and the dot-com bust that occurred between 1998 and 2001. This economic downturn might have influenced the giving patterns of artist-donors or their heirs or beneficiaries. Another factor in the fluctuation in donor contributions might involve shifts in the art market. A cause and effect relationship for this pattern, however, cannot be confirmed for either the greater economy or the art market. In addition, given the small number of foundations available for analysis overall, individual events coinciding in any single year, such as one or two foundations receiving their primary endowments, could alter the trend line.

Figure 8.2

Donor contributions comprise a greater percentage of total annual revenue for operating A-EFs than for nonoperating foundations. In all but one of the first of the snapshot years (1990), annual donor contributions comprised at least 35 percent more of annual revenue for operating than for nonoperating A-EFs.

Figure 8.3

In keeping with other data, annual donor contributions to A-EFs by region, as a percentage of annual revenue, varied by region. Growth was steadiest in the West, growing from approximately 25 percent in 1990 to approximately 90 percent in 2005. In the Northeast, Midwest, and South, annual donor contributions as a percent of revenue showed more fluctuation.

Section 9: Assets Held by Artist-Endowed Foundations

Figures 9.1–9.4

The book value of A-EF assets increased six-fold during the 15 years from 1990 to 2005, from \$340.9 million to \$2.18 billion; fair market value of all assets more than tripled between 1995 and 2005, from \$757 million to \$2.4 billion. The book value of all assets for nonoperating A-EFs in 2005 was \$1.48 billion, more than twice the book value of all assets for operating foundations, which was \$702 million. The mean, median, and total book value of assets of all A-EFs increased over the 15-year study period, with marked increases in the period between 2000 and 2005. Similarly, the mean, median, and total fair market value of all A-EF assets in the snapshot years also showed meaningful growth. The ratio of book value to fair market value of all assets ranged from a low of 79 percent to a high of 90 percent, reflecting a discount that fluctuated from 11 percent in 1995 to 20 percent in 2000 and 10 percent in 2005.

Figure 9.5

While the contributions received by A-EFs fluctuated in the benchmark years (in line with economic trends noted above), the total assets in book value climbed steadily over the 15-year period between 1990 and 2005, more than doubling (from \$1 billion to \$2.18 billion) in the five years between 2000 and 2005 alone. Between 1990 and 2005, contributions received as a percentage of total assets (book value) dropped from 90 percent to 39.6 percent. It is the case, however, that not all foundations report receipt of their primary endowments as contributions received; some report this transaction solely as an increase in net assets or fund balances, or as a growth in capital stock, trust principal, or current funds.

Figure 9.6

In addition to cash, securities, and other types of financial investments, A-EFs might hold art assets, including: artworks, archives, libraries, copyrights, and intellectual property; and land and building assets, such as artists' former residences, studios, art exhibition facilities, study centers, and nature preserves. In 2005, these types of assets were held by 121 (53.7 percent) of the 225 foundations with available data, including 48 operating foundations (64 percent) and 73 nonoperating foundations (41 percent). For the 107 foundations reporting art assets, those art assets represented 74 percent of all assets for the 41 operating foundations and 49 percent of all assets for the 66 nonoperating foundations. Of the 46 foundations reporting land and building assets, there was a nominal difference between the 25 operating and 21 nonoperating foundations with respect to the portion of all assets this category represented, equaling 14 percent and 13 percent, respectively. Putting the two asset categories together, for the 32 foundations reporting art assets as well as land and building assets, these assets in combination represented 85 percent of all assets for the 18 operating foundations and 34 percent for the 14 nonoperating foundations.

Section 10: Annual Disbursements for Charitable Purposes

Foundations' disbursements for charitable purposes include two components: contributions, gifts, and grants paid; and charitable operating and administrative expenses. The latter comprises associated costs involved in conducting grantmaking programs as well as those necessary to implement direct charitable activities.

With respect to grantmaking, A-EFs make contributions, gifts, and grants to public charities to further those organizations' exempt purposes. Contributions can take a number of forms: cash grants; gifts of artworks or other art-related assets; and sales of artworks below fair market value on a *gift and sale* basis, with the gift portion of these so called *bargain sales* reported as grants. A-EFs also can make cash grant and awards to individuals, typically artists and scholars. With respect to direct charitable activities, A-EFs might conduct art exhibition and lending programs, study center programs, research and publication programs, residency programs, art education programs, and the like.

Charitable operating and administrative expenses, reported on a cash basis, might include compensation expenses associated with administering or conducting charitable activities; legal, accounting, and other professional fees related to charitable program administration or operation; interest and taxes; occupancy, travel, conferences, and meetings; printing and publications; and other such expenses. A-EFs owning art assets for charitable use incur expenses related to those assets, such as for secure storage, conservation, insurance, framing, exhibition preparation, and handling and shipping, as well as dedicated staffing expenses or consulting costs, including for curatorial, archival, scholarly, and educational purposes. Those A-EFs owning land and building assets for charitable use incur expenses for property maintenance, insurance, operation, renovation, related equipment costs, and taxes, as well as dedicated staffing costs, including facilities management, operation, maintenance, and security.

Figures 10.1–10.1a

Annual gifts and grants paid out by all A-EFs increased by 523 percent between 1990 and 2005, reaching a high of \$106.8 million in 2005. However, these figures include a one-time gift of \$60 million made by the Judith Rothschild Foundation in 2005. If this grant is removed from the calculations, annual gifts and grants paid out by all A-EFs increased 168 percent between 1990 and 2005, from \$17 million to \$46 million.

Figures 10.2–10.2a

The average of annual contributions paid out by all A-EFs, and the mean of their contributions, also increased between 1990 and 2005: the mean climbed from \$211,900 to \$475,050 and the median amount of grants rose from \$11,500 in 1990 to \$12,850 in 2005. If the exceptional Rothschild Foundation grant in 2005 is removed from these calculations, the mean of gifts and grants paid remains essentially steady from 1990 to 2005, while the median grant fluctuates from \$10,520 to \$13,010.

Figure 10.3–10.3a

A-EFs are active grantmakers. A significant finding of this research is the extent to which operating A-EFs engage in making contributions, gifts, and grants in addition to conducting direct charitable activities, comprising the types of programs noted above. That said, grantmaking by operating foundations is irregular, ranging from \$400,000 in 1990 to \$6.8 million and \$5.1 million in 1995 and 2000, respectively, to \$62.5 million (or if adjusted for the one-time Rothschild Foundation grant, \$1.7 million) in 2005.

Figures 10.4–10.4a

Total annual gifts and grants paid as a percent of total noncharitable-use assets (fair market value) for all A-EFs rose from 4.1 percent in 2000 to 9.2 percent in 2005, but absent the one-time Rothschild Foundation grant, this figure holds steady around four percent. The difference in this figure between nonoperating and operating A-EFs appears dramatic because of the greater portion of assets classified as charitable use assets among operating foundations, as depicted in Figure 3.7.

Figures 10.5–10.5a

Total expenditures on contributions, gifts, and grants paid as reported for all A-EFs increased by 174 percent between 2000 and 2005, from \$39 million to \$106.8 million. Administrative and operating expenses also increased during this period, but at a slower pace of 110 percent, from \$17.4 million to \$36.6 million. Total annual disbursements for charitable purposes thus grew from \$56 million to \$143.5 million (154 percent). Excerpting the 2005 exceptional Rothschild Foundation grant, these increases shift. Contributions, gifts, and grants increase by just 18 percent, while administrative and operating expenses increase by 110 percent and overall disbursements increase by 46 percent.

Figures 10.6–10.6a

Comparing figures 10.6 and 10.6a, the latter calculated without the anomalous Rothschild Foundation grant, reveals a strong contrast between nonoperating and operating A-EFs with respect to the two components comprising disbursements for charitable purposes. As depicted in the second chart absent the Rothschild Foundation grant, for all A-EFs in aggregate, contributions, gifts, and grants paid represents 56 percent of all charitable purpose expenditures, and charitable operating and administrative expenses represents 44 percent.

A substantially different ratio between the two components is evident when examined based on status. Not surprisingly, operating A-EFs expend the great majority (92 percent) of disbursements for charitable purposes on charitable operating and administrative expenses, and nonoperating A-EFs report nearly three-fourths (73 percent) as expended on contributions, gifts, and grants. Of interest, however, is that nonoperating A-EFs report more than one-fourth, or 27 percent, of charitable purpose disbursements as charitable operating and administrative expenses. Recent research into foundation expenses for the

field overall confirms the lack of simple norms.¹⁸ Nonetheless, this level of charitable expense falls at the higher end of the identified range. In combination with the 36 percent level of charitable-use assets reported by nonoperating A-EFs (Figure 3.7), this appears to indicate a potentially robust involvement in direct charitable activities in addition to grant.

Figures 10.7–10.7a

Total A-EF disbursements for charitable purposes as a percentage of noncharitable-use assets (fair market value) increased from 5.9 percent in 2000 to 12.4 percent in 2005. In these figures, the differential between nonoperating and operating A-EFs was again very marked; this percentage for operating A-EFs grew from 11.8 percent to 68.6 percent, and for nonoperating A-EFs from five percent to 5.9 percent. Excising the Rothschild Foundation grant from these calculations, the total A-EF disbursements as a percentage of noncharitable-use assets increased from 5.9 percent to 7.1 percent. But even with the Rothschild grant deleted, operating A-EFs still saw a significant increase in their disbursements as a percentage of noncharitable-use assets, from 11.8 percent in 2000 to 18 percent in 2005.

Figures 10.8–10.8a

Total A-EF disbursements for charitable purposes as a percentage of all assets (fair market value) increased from 2000 to 2005, from 4.2 percent to 5.9 percent. Consistent with prior calculations, the growth was greater for operating A-EFs, and disbursements for charitable purposes as a percentage of all assets for operating A-EFs grew from 4.4 percent to 10.4 percent in this five-year period, while the percent for nonoperating A-EFs actually dropped from 4.2 percent to 3.7 percent. If the 2005 Rothschild grant is deleted from these calculations, the total A-EF disbursements for charitable purposes as a percentage of all assets drops from 4.2 percent to 3.4 percent, and for operating A-EFs drops from 4.4 percent to 2.7 percent.

Section 11: Annual Artist-Endowed Foundation Expenses

Annual expenses and disbursements by A-EFs include charitable purpose disbursements—contributions, gifts, and grants paid, as well as charitable operating and administrative expenses, all as noted in the prior section, and also noncharitable expenses and disbursements. Noncharitable expenditures might include compensation expenses; legal, accounting, and other professional fees; interest, taxes, and depreciation; occupancy, travel, conferences, and meetings; printing and publications; and other such expenses. A-EFs owning art assets not classified as charitable-use assets, but rather as investment assets intended for sale to produce revenue supporting foundation programs, incur expenses related to those assets, such as for secure storage, conservation, insurance, framing, exhibition preparation, and handling and shipping, as well as dedicated staffing expenses or consulting costs, including for curatorial, archival, and research purposes. Likewise, those

owning rental property might have expenses associated with maintaining, operating, and securing such property.

Figures 11.1– 11.1a, 11.2 – 11.2a

The total annual expenses paid by all A-EFs increased over the 15-year period of study, climbing from \$26.9 million in 1990 to \$167.6 million in 2005. The average annual expenses increased from \$333,060 to \$745,240 in 2005. The median annual expenses paid in the snapshot years climbed from \$35,070 to \$103,870 between 1990 and 2005. Adjusted for the Rothschild Foundation grant, these figures shifted proportionately, with 2005 total annual expenses paid equaling \$106.8 million, the mean dropping to \$474,790, and the median staying at \$103,870.

Figure 11.3–11.3a

Total annual expenses for all A-EFs as a percentage of assets (in book value) remained relatively constant throughout the study period, ranging from a high of 7.9 percent in 1990 to a low of 6.9 percent in 1995. This percentage was very similar for both nonoperating A-EFs and operating A-EFs between 1990 and 2000, but in 2005, expenses for operating A-EFs as a percentage of assets rose to 12.3 percent while it fell for nonoperating A-EFs to 5.5 percent. Adjusted for the Rothschild Foundation grant, expenses for operating A-EFs as a percentage of assets drop to 3.6 percent.

Figure 11.4–11.4a

The mean of annual expenses for all A-EFs more than doubled between 1990 and 2005 (from \$333,059 to \$745,236), but total expenses increased more dramatically from \$26.9 million to \$167.6 million. The growth in expenses for operating A-EFs jumped from \$3.8 million in 1990 to \$86.2 million in 2005. Expenses for nonoperating A-EFs grew from \$23 million in 1990 to \$81.4 million in 2005. Adjusted for the Rothschild Foundation grant, these figures advance much more incrementally, with operating foundations recording total expenses of \$25.3 million in 2005.

Section 12: Disbursements for Charitable Purposes as Percentage of All Expenses

Figure 12.1–12.1a

The total contributions, gifts, and grants paid by all A-EFs as a percent of total expenses in 2005 was 63.7 percent, essentially the same as it was in 1990. The pattern of contributions, gifts, and grants paid out as a percent of total expenses differs between nonoperating and operating A-EFs. For nonoperating A-EFs, the total contribution, gifts, and grants paid as a percent of total expenses declined, from 72.8 percent in 1990 to 54.5 percent in 2005. Operating A-EFs, by contrast, saw their contributions, grants, and gifts paid as a percent of total expenses rise, from 9.1 percent in 1990 to 72.5 percent in 2005. Not surprisingly, absent the Rothschild Foundation grant, contributions paid as a percentage of all expenses drops substantially for operating A-EFs, more or less to the level of 1990.

Figures 12.2–12.2a

The annual A-EF disbursement for charitable purposes as a percentage of all expenses increased between 2000 and 2005 from 71 percent to 85.5 percent. The increase for all operating A-EFs was greater than for nonoperating foundations, rising from 71.2 percent to 95.7 percent for operating A-EFs, and from 70.2 percent to 74.8 percent for nonoperating foundations. Excising the Rothschild grant in 2005 from these figures, the percent of all operating A-EF expenses represented by disbursements for charitable purposes falls from 71.2 percent in 2000 to 25.2 percent in 2005.

Emerging Trends

The findings reported above address most of the questions we hoped to answer at the outset of this project, illustrate some notable trends, raise more questions, and may signal the emerging shape and size of the artist-endowed foundation (A-EF) field in the future.

Trends in Donors' Age

The percent of A-EFs created after the death of the eponymous artist rose between 1986 and 2005; in 2005, 62 percent of A-EFs were created in the year of or after the death of the donor-artist, while that ratio had varied in previous periods from 50 percent to 41 percent. The age of artists who create foundations during their lifetime has also risen. The average age of artist-donor prior to 1986 was approximately 64 years; by 2005, the average had climbed to 74 years. Increasing longevity might play a role in both trends.

Geographic Trends

A-EFs are concentrated in the Northeastern US, but are increasing in numbers in California and other Western states. One can surmise this parallels overall demographic changes and the economic growth of the West and the rise of art centers in Los Angeles, Santa Fe, San Francisco, Seattle, Portland, and other Western cities. The National Endowment for the Arts report, *Artists in the Workforce: 1990–2005*, outlines these broader patterns.¹⁹

Trends in Legal Status

Nonoperating A-EFs significantly outnumber those claiming status as operating foundations, but this ratio is shifting gradually as a greater percentage of new A-EFs are established as operating foundations and some nonoperating A-EFs elect to change their status. This trend is in keeping with the larger trend in the entire foundation field, but we may infer that the flexibility offered by operating foundations (a spending requirement based on 85 percent of adjusted net income as opposed to five percent of net, noncharitable-use assets) is appealing to some founders of A-EFs whose asset base is largely in artwork, a highly nonliquid asset.

Character of Operating Foundations

While representing only 26 percent of the 239 foundations for which data are available for analysis, the operating A-EFs—as a group—appear to be a more dynamic cohort than nonoperating A-EFs, as demonstrated by overall rate of creation, donor contributions as percentage of annual revenue, overall revenues, and overall gifts and grants paid out.

Operating Foundations and Grantmaking

One of the more significant findings confirmed by this research is the extent to which operating foundations are engaged in making contributions, gifts, and grants. This runs counter to the general view that operating foundations focus on direct program activity

with little involvement in grantmaking. In both 1995 and 2000, operating A-EFs' gifts and grants exceeded \$5 million. While it appears grantmaking by operating foundations may be more variable than constant from year to year, and in some instances fairly erratic, operating A-EFs' engagement in making contributions, gifts, and grants is documented throughout the research period.

Nonoperating Foundations, Charitable-Use Assets, and Direct Charitable Activities

Another significant finding is the extent to which nonoperating foundations have classified assets for charitable use, indicating they are used or held for use directly in carrying out charitable purposes, and also report a strong level of charitable administrative and operating expenses beyond grantmaking. Taken together, these two findings appear to indicate a potentially robust involvement in direct charitable activities by this type of foundation, primarily assumed to focus exclusively on grantmaking.

Trends in the Scale and Nature of Grantmaking

Total giving by A-EFs reached a high of \$106.8 million in 2005. This figure includes an exceptional one-time \$60 million grant by the Judith Rothschild Foundation. Even without that grant, however, annual contributions by A-EFs almost tripled between 1990 and 2005, from \$17.1 million to \$46 million. The Rothschild Foundation grant might in itself be unusual in scale, but is not unusual in kind. Rather, it underscores that many aspects of A-EF activities are dynamic and better understood in an overall time frame as opposed to annual increments. Grants of artworks, for example, are less likely to take place on a regular schedule and might involve significant sums based on fair market value appraisal of artworks made at the time of the grant. These grants appear anomalous when placed on a year-by-year graph of comparative contribution amounts.

Trends in Assets and Expenditures

Over 15 years, the book value of assets held by A-EFs grew nearly 500 percent, from \$340 million in 1990 to more than \$2.18 billion in 2005, and total annual gifts and grants paid out by A-EFs increased from \$17.1 million in 1990 to \$106.8 million in 2005 (an increase of more than 600 percent). Total disbursements for charitable purposes grew to \$143.5 million in 2005, including increases in gifts and grants and administrative and operating expenses. Expenses of A-EFs have increased in keeping with the growth of asset size. Depending on the nature and classification of assets, this might be associated with greater administrative responsibility and associated costs or might reflect the costs of direct charitable activities related to deploying charitable-use assets.

Multiple Foundations and Donors

As detailed in **E. Form 990-PF Data Points Available**, although 89 percent (231) of A-EFs are associated with a single artist, 11 percent (30) are associated with two or more artists. Similarly, of the 291 artists associated with identified artist-endowed foundations, 93 percent (272) of artists are associated with a single foundation, but seven percent (19) of artists are associated with two or more foundations. It is possible that foundations with multiple donors will increase, being created, for example, by artists who combine their smaller assets to achieve a viable scale of resources. Likewise, formation of more than one foundation to accommodate different charitable purposes and use of assets might become more common as artists with substantial estates comprising diverse assets plan their posthumous philanthropy.

Foundation Governance

Also as detailed in **D. Characteristics of Identified Artist-Endowed Foundations Analyzed**, artists and their family members play a strong role in foundation governance. Twenty-eight percent (74) of identified A-EFs report the artist in a governing role. Another 25 percent (65) report artists' family members in the majority among members of the foundation's governing body, while seven percent (19) report family members present but in the minority. The remaining identified A-EFs, 39 percent (103), report no participation by artists or their family members in foundation governance. Consistent with trends in the greater foundation universe, it is reasonable to expect that the number of foundations whose governing body includes artist's family members will continue to grow.

Foundation Focus

A summary of A-EF grantmaking by major fields and arts subfields is discussed in the Study report of the Aspen Institute's National Study of Artist-Endowed Foundations. For the purposes of this research to profile the A-EF field overall, the National Taxonomy of Exempt Entities Core Code²⁰ indicated for identified A-EFs at the time of analysis provides the most useful data. As detailed in **D. Characteristics of Identified Artist-Endowed Foundations Analyzed**, of 261 A-EFs, 28 percent (72) are classified as arts, culture, humanities, or educational institutions; another 27 percent (70) as philanthropy, voluntarism, and grantmaking institutions; two percent (six) as miscellaneous categories or as unknown; and 43 percent (113) remain unclassified at this time.²¹ The NTEE-CC system was introduced broadly in the mid-1990s and is one way to track the focus of the field as it grows.

Foundation Formation by Artist's Role

Almost three-quarters of the 291 artists associated with identified A-EFs have primary roles in traditional fine arts forms: painter (53 percent, or 154) and sculptor (21 percent, or 60). The remaining artists associated with foundations have primary roles in relatively newer media, such as designer, including architect (12 percent, or 35) or photographer (eight

percent, or 23), as well as illustrator, including animator and cartoonist (seven percent, or 19). In view of the age of artists associated with foundations, and the types of artworks most likely to have garnered financial rewards historically, the dominance of fine art artists is not surprising. It is realistic to assume that future A-EF establishment is likely to be influenced by expanding markets for design art, fine art photography, and crafts art, and for new art forms, including animation.

Only one foundation identified was associated with an artist in the primary role of filmmaker and only three with conceptual artists (for meaningful analysis in the Study, these four artists were categorized in their secondary roles, as painter and sculptors). It is possible that artists in these fields are only beginning to enter their seventh decade, the age at which our research indicates artists typically create their foundations. In addition, how artists in these fields garner financial rewards and build personal financial resources is an interesting consideration.

Gender and Ethnicity of Artists-Donors

Comparable to the upper reaches of the contemporary art world, the artists associated with identified A-EFs are not particularly diverse by gender or ethnicity. Of the 291 artists associated with identified A-EFs, the great majority are male artists (72 percent, or 209). Women artists, reflecting the historical challenges to their achieving prominence, make up just over one-quarter (28 percent, or 82) of all artists associated with identified artist-endowed foundations. The even smaller group associated with artists of color from both genders (nine percent, or 25) reflects comparable challenges in the art world, which are well documented. How such trends as globalization of the contemporary art market and the emergence of prominent women in younger generations of artists will play out in future A-EFs establishment is difficult to predict.

The Need to Improve Data Quality

One firm conclusion from the Study concerns the digitization of data from Form 990-PF. Data on A-EFs available for analysis through electronic means are significantly constrained by the Internal Revenue Service's digitization practices, which capture only about 100 of the more than 300 fields in the Form 990-PF tax return. The Internal Revenue Service (IRS) should be encouraged to digitize additional data points from the tax forms to provide researchers and analysts with a more complete and relevant tool from which to conduct analysis and benchmarking exercises for the foundation field as a whole, as well as the A-EF field.

In addition, we found inconsistencies in the data available from the National Center for Charitable Statistics, GuideStar, and the Foundation Center. Strengthening coordination among these key databases would be highly beneficial. Finally, data on only one A-EF²² are included in the Foundation Center's annual process to collect and analyze the overall

foundation field's growth and grantmaking. Given that the nascent A-EF field has a contribution to make to the greater foundation field in the longer-term, finding a way to sample and track its performance, both in grantmaking as well as direct charitable activities, would be fruitful.

Looking Ahead

Impact of Public Tax Policy

It is beyond the scope of this Study to analyze definitively the potential impact of pending legislation to permanently repeal the estate tax, particularly as none of the experts we consulted were willing to make a concrete prediction beyond the view that potentially this could have a chilling effect on foundation creation overall in the US. Likewise, we are not in a position to assess definitively the impact on A-EF creation of proposed legislation that would re-institute fair market value charitable income tax deductions for artists' lifetime contributions of their artworks to art institutions. It is fair to say, however, that enactment of such legislation seems unlikely in the current economic climate. Nor can we do much more than hypothesize that public tax policy could be one factor in the trend toward posthumous A-EF creation, particularly the 100 percent federal estate tax marital deduction, implemented in 1981, which could provide an incentive for married artists and their spouses to defer foundation creation to a surviving spouse's lifetime or estate plan.

The topic of public tax policy is taken up in Study report of the Aspen Institute's National Study of Artist-Endowed Foundations. While we are limited here to simply acknowledging the potential impact of these factors in the public policy realm, we can, however, say with greater certainty that the A-EF field is small, but growing. This growth may be associated with several trends that, if they continue, may lead to the creation of a substantial number of new foundations endowed by artists in the coming decades.

- 1) We see a trend of artists taking a more active stance toward the control of their assets and intellectual property—as evidenced by the growth of services aimed at assisting artists on a range of legal, financial, business, and estate planning issues.
- 2) Related to this, we observe growing use of charitable foundations as an element of estate planning across all professional fields, correlated to increasing longevity, wealth, and financial sophistication among a larger cohort of Americans overall.
- 3) There is increasing awareness on the part of artists and their advisors of the advantages that creating a foundation can offer artists and their heirs and beneficiaries, who often have complex estate planning issues due to the idiosyncrasies of the tax code, the vagaries of the art market, and other issues specific to the contemporary art field.

- 4) The growth of the field might also be correlated with the significant expansion of the contemporary art market over the past two decades. According to *Artprice: 2006 Art Market Trends*, prices in the US were 32 percent higher in 2006 than at the celebrated market peak in 1990. Complementary trends include the expansion of the market itself—into China, India, Russia, and German-speaking centers in Europe.²³ The art market followed the general economic decline in the second half of 2008.²⁴ Nonetheless, historical patterns indicate the market is cyclical and, over the long-term, can be expected to return to a positive trend.
- 5) This point is borne out by comparing the list of artists who established foundations with those artists whose artworks have achieved the highest-grossing auction sales since 1988. It should be noted that auction sales are secondary market sales, and as such the revenues do not accrue directly to artists. However, auction prices can be one indication of market interest in an artist's artworks. Without greater transparency in the art market, which would include making primary market data publicly available, auction sales remain the best proxy available for projecting the potential capacity for artists to create foundations.

Findings based on auction sales data provided by Artnet are below.

Among a group of 245 artists whose artworks have sold at auction for total sales of \$5 million or more since 1988, 46 percent (23) of the 50 artists whose artworks have realized the greatest cumulative sales are associated with a foundation, either extant or existing previously and subsequently terminated.

Of the full list of 245 artists, 30 percent (47) of the 158 artists deceased after 1900 are associated with a foundation, either extant or existing previously and subsequently terminated.

Alongside this, a total of 25 percent (15) of the 61 artists now living are associated with a known foundation, the average age of this last group being 81 years.

Most A-EFs with living donors found on this list are in the smaller tier of foundations, indicating a potential for significant growth in scale among existing foundations.

Taken together, the 62 artists whose artworks top auction sales account for only 24 percent of all known A-EFs, extant or terminated. Similarly, artists whose works top auction sales account for only 47 percent (22) of the 47 largest A-EFs, those with \$10 million and more in assets. Both of these ratios would indicate a motivation for foundation creation among other types of artists.

- 6) While the correlation between lofty auction sales and likelihood to establish a foundation seems legitimate, it only hints at the full potential of the field. The clear majority of A-EFs (76 percent) have been established by artists whose works have not appeared among those works topping the market over the past 19 years. In addition, the total universe of artists whose works appear on that list during the period is only 245 artists. A review of artists associated with identified A-EFs makes clear that many chose to create in forms not sold at public auction—illustration artists, animators, architects, and the like. These types of artists, and the economic activity associated with their creative processes, are difficult to quantify, but are likely to increase in number.

It is estimated there were 30,000 fine artists working in the US as of 2004 (defined as painters, sculptors, and illustrators).²⁵ The relative economic progress of this population is largely unmapped. Although the great majority of visual artists do not achieve more than a nominal income from sales of their artworks, there might be a small but robust middle tier of financially successful artists practicing in the United States, not only in the limelight of the New York contemporary art world, but also in the expanding art centers across the country and particularly in the West, whose members will be creating foundations in the coming decades. Along with artists achieving success in art forms not primarily sold at auction, this cohort of artists might be the source of much growth among A-EFs in the future.

¹ The Union List of Artist Names Online, Bibliography of the History of Art, and *Grove Dictionary of Art Online*, etc.

² Of artists identified as associated with a foundation, none were found to be defined in standard references with the primary or exclusive roles of printmaker, new media artist, or performance artist. Three artists were defined with the primary role of conceptual artist, and one with the primary role of filmmaker. For the purpose of meaningful analysis, these four artists were grouped according to their secondary roles. In three cases this was as sculptor, and in one case it was as painter.

³ Every organization that qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code is a private foundation unless it falls into one of the categories specifically excluded from the definition of that term ("public charities").
<http://www.irs.gov/charities/foundations/article/0,,id=127912,00.html>

⁴ The amount that must be distributed annually is ascertained by computing the foundation's distributable amount, which is equal to the minimum investment return with certain adjustments. The minimum investment return is five percent of the excess of the combined fair market value of all assets of the foundation, other than those used or held for use for exempt purposes, over the amount of indebtedness incurred to buy these assets.
<http://www.irs.gov/charities/foundations/article/0,,id=127912,00.html>

⁵ These tests include: (1) the assets test, where 65 percent or more of its assets are devoted directly to the active conduct of its exempt activity; (2) the endowment test, where it normally makes qualifying distributions directly for the active conduct of its exempt activities of at least two-thirds of its minimum investment return; or (3) the support test, where at least 85 percent of its support other than gross investment income is normally received from the general public and five

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- or more unrelated exempt organizations, not more than 25 percent of its support other than gross investment income is normally received from any one exempt organization, and not more than 50 percent of its support is normally received from gross investment income.
- ⁶ Will Eisner Studios, <http://www.willeisner.com/>.
 - ⁷ For the purposes of this research, a foundation's Ruling Year, which is the year a foundation's application for tax exemption was approved by the Internal Revenue Service (IRS), was used to define a foundation's year of creation.
 - ⁸ The Mark Rothko Foundation would be one example, with a Ruling Year of 1971 and a final Form 990-PF filed for tax year 1990.
 - ⁹ Although NCCS occasionally purchases data from GuideStar, data that GuideStar keypunches itself is not part of NCCS' core database, which is the likely source of discrepancies researchers encountered when certain data on A-EFs were available from one source and not the other.
 - ¹⁰ Individual review confirmed that 17 A-EFs had changed status since their inception, but this information had not been captured by the IRS as reflected in the organizations' Business Master File nor incorporated into either the NCCS or GuideStar databases.
 - ¹¹ A foundation might be incorporated in one state and yet submit its Form 990-PF from an address in another state; a number of A-EFs were incorporated in Delaware, for example, but maintain their offices in other states and submit reports from addresses in those states.
 - ¹² Foundation Center, Key Facts on Family Foundations, rev. ed. (New York: Foundation Center, April 2008). http://foundationcenter.org/gainknowledge/research/pdf/keyfacts_fam_2008.pdf
 - ¹³ In each of the snapshot years, a number of A-EFs might not have reported their book value assets. This explains the discrepancies between the total number of A-EFs in the sample on Figure 1.1 and the totals in Figure 2.6.
 - ¹⁴ Artprice: *Contemporary Art Market at Auction: The Latest Trends*. (n.p., Artprice, 2007).
 - ¹⁵ FC Stats, Foundation Center's Statistical Information Service, 2007.
 - ¹⁶ Foundation Establishment, FC Stats, Foundation Center, 2006, http://foundationcenter.org/findfunders/statistics/found_estab.html
 - ¹⁷ National Center for Charitable Statistics, 2008.
 - ¹⁸ Elizabeth T. Boris, Loren Renz, Asmita Barve, Mark A. Hager, and George Hobor, *Foundation Expenses & Compensation, How Operating Characteristics Influence Spending* (Washington, DC: Urban Institute / Foundation Center, 2008). <http://www.urban.org/url.cfm?ID=311281>
 - ¹⁹ Deirdre Gaquin and Tom Bradshaw, *Artists in the Workforce: 1990–2005* (Washington, DC: National Endowment for the Arts, 2008).
 - ²⁰ The NTEE-CC classification system divides the universe of nonprofit organizations into 26 major groups under 10 broad categories. See Urban Institute, National Center for Charitable Statistics, National Taxonomy of Exempt Entities, <http://nccs.urban.org/classification/NTEE.cfm>.
 - ²¹ National Taxonomy of Exempt Entities h National Center for Charitable Statistics, Urban Institute, <http://nccs.urban.org/classification/NTEE.cfm>.
 - ²² The Andy Warhol Foundation for the Visual Arts, <http://www.warholfoundation.org/>.
 - ²³ Artprice, *Art Market Trends* (2006).
 - ²⁴ Artprice, *Art Market Trends* (2008).
 - ²⁵ US Department of Labor. <http://www.bls.gov/oco/ocos092.htm>.

Reports

- A. Identified Artist-Endowed Foundations Used for Analysis
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Report A. Identified Artist-Endowed Foundations Used for Analysis

For the purpose of this research, artist-endowed foundations are tax-exempt, private foundations created or endowed by a visual artist, the artist's surviving spouse, or other heirs or beneficiaries, to own the artist's assets for use in furthering exempt charitable and educational activities serving a public benefit.

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
1	13-3157934	RUTH ABRAMS FOUNDATION INC.	1983		Abrams, Ruth	Painter	1912	1986
2	11-3506582	TEE & CHARLES ADDAMS FOUNDATION	2000		Addams, Charles	Cartoonist	1912	1988
3	23-7104223	JOSEF ALBERS FOUNDATION INC. (dba Josef & Anni Albers Foundation)	1972		Albers, Josef Albers, Anni	Painter Designer	1888 1899	1976 1994
4	13-3777483	THE LARRY L. ALDRICH FOUNDATION INC.	1994	2005	Aldrich, Larry	Designer	1906	2001
5	23-2727140	LEEWAY FOUNDATION	1994		Alter, Linda Lee	Painter	1939	
6	39-6614493	DONALD M. ANDERSON FOUNDATION	1995		Anderson, Donald M.	Designer	1915	1995
7	13-4123083	THE ALEXANDER ARCHIPENKO FOUNDATION INC. (dba Archipenko Foundation)	2000		Archipenko, Alexander	Sculptor	1887	1964
8	06-1442201	SARAH G. AUSTIN FOUNDATION INC.	1996		Austin, Sarah G.	Sculptor	1935	1994
9	20-1275443	THE RICHARD AVEDON FOUNDATION	2004		Avedon, Richard	Photographer	1923	2004
10	13-3093638	MILTON & SALLY AVERY ARTS FOUNDATION INC.	1983		Avery, Milton Avery, Sally Michel	Painter Painter	1885 1902	1965 2003
11	13-3511667	ALICE BABER ART FUND INC.	1989	2005	Baber, Alice	Painter	1928	1982
12	13-6902775	ROMARE BEARDEN FOUNDATION (PC)	1989	2003	Bearden, Romare	Painter	1911	1988
13	73-1663290	ROSEMARIE BECK FOUNDATION*	2006		Beck, Rosemarie	Painter	1923	2003
14	22-2672246	THE GERSHON BENJAMIN FOUNDATION INC.	1993		Benjamin, Gershon	Painter	1899	1985
15	20-1550668	ELEANORE BERMAN ART FOUNDATION	2005		Berman, Eleanore	Painter	1929	2004
16	13-3054669	THE THERESA BERNSTEIN & WILLIAM MEYEROWITZ FOUNDATION*	1983		Bernstein, Theresa Meyerowitz, William	Painter Painter	1890 1887	2002 1981

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
17	91-1505735	BLAKEMORE FOUNDATION	1996		Blakemore, Frances	Painter	1906	1997
18	48-1216501	ALBERT BLOCH FOUNDATION	2003		Bloch, Albert	Painter	1882	1961
19	26-0008276	THE HERB BLOCK FOUNDATION	2002		Block, Herb	Cartoonist	1909	2001
20	13-3564317	EDITH C. BLUM FOUNDATION INC. (Successor to 1976 charitable trust)	1990		Blum, Edith C.	Painter	1892	1976
21	43-6269867	RUTH H. BOHAN FOUNDATION	1987		Bohan, Ruth H.	Painter	1891	1981
22	13-3190220	THE EASTON FOUNDATION INC.	1984		Bourgeois, Louise	Sculptor	1911	2010
23	95-4492575	SASCHA BRASTOFF FOUNDATION	1994		Brastoff, Sascha	Designer	1918	1993
24	30-6093702	RUTH LIGHT BRAUN ARTWORK TRUST*	2005		Braun, Ruth Light	Illustrator	1906	2003
25	20-2217753	ROY BREIMON ART FUND INC.*	2007		Breimon, Roy	Painter	1950	2004
26	75-2879821	JAMES BROOKS & CHARLOTTE PARK BROOKS FOUNDATION	2000		Brooks, James Brooks, Charlotte Park	Painter Painter	1906 1918	1992
27	05-3842834	FREDERICK BROWN MUSEUM INC.	1995	2005	Brown, Frederick James	Painter	1945	
28	16-6073522	CHARLES E. BURCHFIELD FOUNDATION INC.	1967		Burchfield, Charles Ephraim	Painter	1893	1967
29	95-4392905	HANS G. & THORDIS W. BURKHARDT FOUNDATION	1993		Burkhardt, Hans Gustav	Painter	1904	1994
30	13-3466986	CALDER FOUNDATION (fka Alexander & Louisa Calder Foundation Inc.)	1991		Calder, Alexander	Sculptor	1898	1976
31	13-3952016	PAINTER HILL FOUNDATION INC.	1997	2006	Calder, Alexander	Sculptor	1989	1976
32	04-3296725	THE ERIC & BARBARA CARLE FOUNDATION	1997		Carle, Eric	Illustrator	1929	
33	91-2125950	MUSEO EDUARDO CARRILLO*	2002		Carrillo, Eduardo	Painter	1937	1997
34	13-3324068	CHEN CHI FOUNDATION INC.	1987	INAC	Chi, Chen	Painter	1912	2005
35	54-2066856	CHUCK CLOSE FOUNDATION	2003		Close, Chuck	Painter	1940	
36	04-6094293	BLANCHE E. COLMAN TRUST	1962		Colman, Blanche Emily	Designer	1874	1959
37	13-3097502	THE JOSEPH & ROBERT CORNELL MEMORIAL FOUNDATION	1984		Cornell, Joseph	Sculptor	1903	1972
38	06-0972155	NEWINGTON-CROPEY FOUNDATION	1978		Cropsey, Jasper Francis	Painter	1823	1900

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
39	52-6860481	BERNICE CROSS TRUST	1997		Cross, Bernice	Painter	1912	1996
40	55-0841750	BRIGITTE & WILLIAM CROVELLO FOUNDATION INC.	2004		Crovello, William	Sculptor	1929	
41	58-2667459	WALLACE CUNNINGHAM FOUNDATION FOR ARCHITECTURAL RESEARCH	2004		Cunningham, Wallace E.	Architect	1954	
42	91-2094316	PHILIP C. CURTIS CHARITABLE TRUST FOR THE ENCOURAGEMENT OF ART	2002		Curtis, Philip Campbell	Painter	1907	2000
43	13-4151973	WILLEM DE KOONING FOUNDATION	2001		De Kooning, Willem	Painter	1904	1997
44	95-6061759	ELSIE DE WOLFE FOUNDATION INC.	1964		De Wolfe, Elsie	Designer	1865	1950
45	94-6642644	JAY DEFEO TRUST	1998		DeFeo, Jay	Painter	1929	1989
46	86-0339837	DEGRAZIA ART & CULTURAL FOUNDATION INC.	1979		DeGrazia, Ettore	Painter	1909	1982
47	20-0741840	ADOLF & VIRGINIA DEHN FOUNDATION	2005		Dehn, Adolf	Painter	1895	1968
					Dehn, Virginia Engelman	Painter	1922	2005
48	13-3830526	DOROTHY DEHNER FOUNDATION FOR THE VISUAL ARTS INC.	1995		Dehner, Dorothy	Sculptor	1901	1994
49	06-0974154	ATHENA FOUNDATION	1978		Di Suvero, Mark	Sculptor	1933	
50	13-6319615	THE E D FOUNDATION	1969		Donati, Enrico	Painter	1909	2008
51	38-6058512	ALDEN & VADA DOW FUND	1962		Dow, Alden Ball	Architect	1904	1983
52	38-2852321	ALDEN B. & VADA B. DOW CREATIVITY FOUNDATION	1989		Dow, Alden Ball	Architect	1904	1983
53	20-0276962	CHARLES & RAY EAMES HOUSE PRESERVATION FOUNDATION INC.	2004		Eames, Charles	Architect	1907	1978
					Eames, Ray	Designer	1916	1988
54	04-3104763	WORDS & PICTURES	1992	INAC	Eastman, Kevin B.	Animator	1962	
55	65-0309613	WILL & ANN EISNER FAMILY FOUNDATION INC.	1992		Eisner, Will	Cartoonist	1917	2005
56	87-0491761	LARRY ELSNER ART FOUNDATION	1992		Elsner, Larry	Designer	1930	1990
57	23-2334277	WHARTON ESHERICK FOUNDATION*	1986		Esherick, Wharton	Designer	1887	1970
58	95-4721433	FALKENSTEIN FOUNDATION	1999		Falkenstein, Claire	Sculptor	1908	1997

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
59	95-3451355	LORSER FEITELSON & HELEN LUNDEBERG FEITELSON ARTS FOUNDATION	1980		Feitelson, Lorser Lundeberg, Helen	Painter Painter	1898 1908	1978 1999
60	13-2923712	HERBERT FERBER FOUNDATION	1978		Ferber, Herbert	Sculptor	1906	1991
61	11-3081355	DAN FLAVIN ART FOUNDATION INC.	1992	INAC	Flavin, Dan	Sculptor	1933	1996
62	23-7052993	LILLIAN H. FLORSHEIM FOUNDATION FOR FINE ARTS	1966		Florsheim, Lillian	Sculptor	1896	1989
63	36-3047617	RICHARD FLORSHEIM ART FUND	1980	2007	Florsheim, Richard Aberle	Painter	1916	1979
64	22-2618186	THE KATHERINE FOREST CRAFTS FOUNDATION INC.	1985		Forest, Katherine	Painter	1883	1952
65	36-7281827	VERITAS FOUNDATION	2000		Foster, Edward	Photographer	1940	
66	95-4336984	SAM FRANCIS FOUNDATION INC. (fka Samuel L. Francis Art Museum)	1995		Francis, Sam	Painter	1923	1994
67	13-3857299	ANDREA FRANK FOUNDATION	1996		Frank, Robert Leaf, June	Photographer Painter	1924 1929	
69	13-3244308	HELEN FRANKENTHALER FOUNDATION INC.	1985		Frankenthaler, Helen	Painter	1928	
70	38-6154750	MARSHALL FREDERICKS FOUNDATION	1965		Fredericks, Marshall M.	Sculptor	1908	1998
71	13-3471554	FRELINGHUYSEN MORRIS FOUNDATION	1988		Frelinghuysen, Suzy Morris, George Lovett Kingsland	Painter Painter	1912 1905	1988 1975
72	94-3357343	ARTISTS' LEGACY FOUNDATION	2001		Frey, Viola Carnwath, Squeak	Sculptor Painter	1933 1947	2004
73	20-5599631	LEE & MARIA FRIEDLANDER FAMILY FOUNDATION*	2006		Friedlander, Lee	Photographer	1934	
74	31-1811031	THE GABARRON FOUNDATION INC.	2002		Gabarron, Cristobal	Painter	1945	
75	95-6029752	DR. SEUSS FOUNDATION	1960		Geisel, Theodore Seuss	Illustrator	1904	1991
76	13-3271090	DESIGN INSIGHT FOUNDATION	1985		Gersin, Robert P.	Designer	1929	1989
77	13-4138652	DOROTHY M. GILLESPIE FOUNDATION INC.	2001		Gillespie, Dorothy Merle	Painter	1920	
78	85-6011297	GIRARD FOUNDATION*	1962	1998	Girard, Alexander Hayden	Designer	1907	1993
79	13-6136127	SANSOM FOUNDATION INC.	1959		Glackens, William James Glackens, Edith Dimock	Painter Painter	1870 1876	1938 1955

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
80	13-3754244	MILTON & SHIRLEY GLASER FOUNDATION INC.	1994		Glaser, Milton	Designer	1929	
81	01-0733159	FELIX GONZALEZ-TORRES FOUNDATION	2003		Gonzalez-Torres, Felix	Sculptor	1957	1996
82	85-0350072	R. C. GORMAN FOUNDATION	1987		Gorman, Rudolph Carl	Painter	1932	2005
83	13-2853957	ADOLPH & ESTHER GOTTLIEB FOUNDATION	1976		Gottlieb, Adolph	Painter	1903	1974
84	36-2356089	GRAHAM FOUNDATION FOR ADVANCED STUDIES IN THE FINE ARTS (fka American School of Fine Arts)	1959		Graham, Ernest R.	Architect	1866	1936
85	68-0445017	MORRIS GRAVES FOUNDATION	2000		Graves, Morris	Painter	1910	2001
86	13-3885307	NANCY GRAVES FOUNDATION INC.	1997		Graves, Nancy	Sculptor	1939	1995
87	13-4154166	STEPHEN GREENE FOUNDATION	2001		Greene, Stephen	Painter	1918	1999
88	04-6653279	ARTHUR GRIFFIN CENTER FOR PHOTOGRAPHIC ART (PC)	1991	2002	Griffin, Arthur	Photographer	1903	2001
89	30-0051028	ARTHUR GRIFFIN FAMILY FOUNDATION	2002		Griffin, Arthur	Photographer	1903	2001
90	39-1553615	OWEN AND ANNE GROMME SCHOLARSHIP FUND INC.	1986		Gromme, Owen J.	Painter	1896	1991
91	41-1733396	OWEN J GROMME FOUNDATION	1993		Gromme, Owen J.	Painter	1896	1991
92	13-3556699	CHAIM GROSS MUSEUM	1990		Gross, Chaim	Sculptor	1904	1991
93	13-3490010	RENEE & CHAIM GROSS FOUNDATION INC.	1989		Gross, Chaim	Sculptor	1904	1991
94	04-2714713	GUND ART FOUNDATION	1980		Gund, Graham	Architect	1922	
95	51-0188142	GRAHAM GUND CHARITABLE TRUST	1976	2003	Gund, Graham	Architect	1922	
96	13-4044535	CHARLES AND BETTE-ANN GWATHMEY FOUNDATION INC.	2002		Gwathmey, Charles	Architect	1938	2009
97	13-3759863	RAOUL HAGUE FOUNDATION INC.	1994		Hague, Raoul	Sculptor	1905	1993
98	11-0249024	KEITH HARING FOUNDATION INC.	1991		Haring, Keith	Painter	1958	1990
99	84-0845015	FRED HARMAN ART MUSEUM	1981		Harman, Fred	Cartoonist	1902	1982
100	13-7245228	LILY HARMON CHARITABLE TRUST	2000		Harmon, Lily	Painter	1912	1998
101	30-6048115	JOHN BURTON HARTER FOUNDATION CHARITABLE TRUST	2004		Harter, John Burton	Painter	1940	2002
102	99-0319239	HON CHEW HEE ESTATE FOUNDATION	1996		Hee, Hon-Chew	Painter	1906	1992

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
103	13-4147079	SOUNDINGS- THE JOHN HEJDUK FOUNDATION FOR ARCHITECTURAL RESEARCH*	2002	INAC	Hejduk, John Quentin	Architect	1929	2000
104	13-3596614	AL HELD FOUNDATION INC.	1991		Held, Al	Painter	1928	2005
105	13-7262537	HELIKER-LAHOTAN FOUNDATION INC.	2001		Heliker, John Edward	Painter	1909	2000
					LaHotan, Robert L.	Painter	1927	2002
106	72-1430321	HENRY HENSCHKE FOUNDATION*	2000		Henschke, Henry	Painter	1901	1992
107	25-0974305	JOHN A. HERMANN JR MEMORIAL ART MUSEUM	1944		Hermann, John A.	Painter	1858	1942
108	25-6024793	HERMANN MEMORIAL ART MUSEUM TRUST NO 2	1970		Hermann, John A.	Painter	1858	1942
109	25-6024622	HERMANN MEMORIAL ART MUSEUM TRUST	1973		Hermann, John A.	Painter	1858	1942
110	13-2622714	CAMARGO FOUNDATION	1968		Hill, Jerome	Painter	1905	1972
111	41-6035163	JEROME FOUNDATION INC. (fka Avon Foundation)	1964		Hill, Jerome	Painter	1905	1972
112	20-0908729	AL HIRSCHFELD FOUNDATION	2004		Hirschfeld, Al	Caricaturist	1903	2003
113	13-7102174	RENATE HOFMANN CHARITABLE TRUST	1997		Hofmann, Hans	Painter	1880	1966
114	13-7102172	RENATE, HANS AND MARIA HOFMANN TRUST	1997		Hofmann, Hans	Painter	1880	1966
115	36-7118707	MILTON HORN TRUST (dba Milton Horn Art Trust)	1996	2005	Horn, Milton	Sculptor	1906	1994
116	85-0449009	THE ALLAN HOUSER FOUNDATION	1998		Houser, Allan	Sculptor	1914	1994
117	31-6654721	LONG MARCH FOUNDATION*	2001		Jie, Lu	Sculptor	1964	
118	20-1737242	LOW ROAD FOUNDATION	2004		Johns, Jasper	Painter	1930	
119	22-3694371	GROUNDS FOR SCULPTURE* (PC)	1992	2000	Johnson, J. Seward Jr.	Sculptor	1930	
120	22-3808507	JOHNSON ART & EDUCATION FOUNDATION	2001		Johnson, J. Seward Jr.	Sculptor	1930	
121	22-3694372	SCULPTURE FOUNDATION INC.	2000		Johnson, J. Seward Jr.	Sculptor	1930	
122	22-6054882	THE ATLANTIC FOUNDATION	1964		Johnson, J. Seward Jr.	Sculptor	1930	
123	33-6262849	CHUCK JONES CENTER FOR CREATIVITY (fka Chuck Jones Foundation)	2001		Jones, Chuck	Animator	1912	2002

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
124	74-2798673	JUDD FOUNDATION	1997		Judd, Donald	Sculptor	1928	1994
125	43-2014212	ROBERT KABAK FOUNDATION	2004	INAC	Kabak, Robert	Painter	1930	
126	31-1631167	REUBEN KADISH ART FOUNDATION	1999		Kadish, Reuben	Painter	1913	1992
127	35-6609501	MARGERY FLORENCE KAHN CHARITABLE TRUST	1997		Kahn, Margery Florence	Sculptor	1916	1995
128	13-4036532	WOLF KAHN & EMILY MASON FOUNDATION INC.	2000		Kahn, Wolf	Painter	1927	
					Mason, Emily	Painter	1932	
129	13-3859430	HOWARD KANOVITZ FOUNDATION INC.	1996		Kanovitz, Howard	Painter	1929	2009
130	51-0529249	ALEX KATZ FOUNDATION INC.	2005		Katz, Alex	Painter	1927	
131	23-7072750	EZRA JACK KEATS FOUNDATION INC.	1970		Keats, Ezra Jack	Illustrator	1916	1983
132	22-3132379	ELLSWORTH KELLY FOUNDATION INC.	1991		Kelly, Ellsworth	Painter	1923	
133	13-3136378	ANDRÉ & ELIZABETH KERTÉSZ FOUNDATION INC.	1983		Kertész, André	Photographer	1894	1985
134	84-1390225	THE EDWARD & NANCY KIENHOLZ FOUNDATION INC.	1997		Kienholz, Edward	Sculptor	1927	1994
					Keinholz, Nancy Reddin	Sculptor	1943	
135	84-1360133	KIRKLAND MUSEUM OF FINE AND DECORATIVE ART	1996		Kirkland, Vance Hall	Painter	1904	1981
136	13-7101223	KIKI KOGELNIK FOUNDATION	1997		Kogelnik, Kiki	Painter	1935	1997
137	65-0676162	KONI FOUNDATION INC.	2001		Koni, Nikolaus	Sculptor	1911	2000
138	94-3090173	HOWARD KOTTLER TESTAMENTARY TRUST	1989		Kottler, Howard	Sculptor	1930	1989
139	36-3855553	ANSTISS & RONALD KRUECK FOUNDATION	1993		Krueck, Ronald A.	Architect	1946	
140	14-1485217	YASUO KUNIYOSHI FUND INC.	1953		Kuniyoshi, Yasuo	Painter	1889	1953
141	20-5907069	SARA & YASUO KUNIYOSHI FOUNDATION	2007		Kuniyoshi, Yasuo	Painter	1889	1953
142	04-6113196	LACHAISE FOUNDATION	1964		Lachaise, Gaston	Sculptor	1882	1935
143	22-3149258	XERIC FOUNDATION	1992		Laird, Peter	Animator	1954	
144	95-3994420	WALTER LANTZ FOUNDATION	1985		Lantz, Walter	Animator	1899	1994
145	13-4068333	LASSAW FOUNDATION INC.*	2006		Lassaw, Ibram	Sculptor	1913	2003

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
146	91-2015166	JACOB & GWENDOLYN LAWRENCE FOUNDATION	2000		Lawrence, Jacob	Painter	1917	2000
					Lawrence, Gwendolyn Knight	Painter	1914	2005
147	13-3680342	GERSON & JUDITH LEIBER FOUNDATION INC.	1994		Leiber, Gerson A.	Painter	1921	
					Leiber, Judith	Designer	1921	
148	13-3398045	THE VIOLA FUND (fka The Mandrake Fund)	1987		Leigh, Abby	Painter	1948	
149	25-6022923	CHARLES H. LEISSER CHARITABLE TRUST*	1942		Leisser, Martin	Painter	1846	1940
150	25-6022924	MARTIN B. LEISSER TRUST*	1942	INAC	Leisser, Martin	Painter	1846	1940
151	25-7422376	MARTIN B LEISSER ART FUND	1942		Leisser, Martin	Painter	1845	1940
152	13-7154412	HELEN LEVITT CHARITABLE TRUST	1998		Levitt, Helen	Photographer	1913	2009
153	91-1898350	ROY LICHTENSTEIN FOUNDATION	1998		Lichtenstein, Roy	Painter	1923	1997
154	13-6151503	JACQUES & YULLA LIPCHITZ FOUNDATION INC.	1963		Lipchitz, Jacques	Sculptor	1891	1973
					Lipchitz, Yulla Halberstadt	Sculptor	1911	2003
155	11-2726311	THE RICHARD LIPPOLD FOUNDATION	1985		Lippold, Richard	Sculptor	1915	2002
156	52-2322473	MORRIS LOUIS CONSERVATION FUND INC.	2002		Louis, Morris	Painter	1912	1962
157	36-7429814	EDITH LUTYENS & NORMAN BEL GEDDES FOUNDATION INC.*	2004		Lutyens, Edith	Designer	1907	2002
					Bel Geddes, Norman	Designer	1893	1958
158	86-0865222	MANDELMAN-RIBAK FOUNDATION	1998		Mandelman, Beatrice	Painter	1912	1998
					Ribak, Louis	Painter	1902	1979
159	13-3480472	THE ROBERT MAPPLETHORPE FOUNDATION INC.	1989		Mapplethorpe, Robert	Photographer	1946	1989
160	20-4220947	HERMAN MARIL FOUNDATION INC.*	2007		Maril, Herman	Painter	1908	1986
161	04-3367812	NORMA MARIN FOUNDATION FOR THE ARTS	1997		Marin, John	Painter	1870	1953
162	31-1724644	AGNES MARTIN FOUNDATION	2000	2004	Martin, Agnes	Painter	1912	2004
163	13-7063382	GEORGE MCNEIL TRUST	1995		McNeil, George	Painter	1908	1995
164	13-3978415	THE RICHARD MEIER FOUNDATION	1998		Meier, Richard	Architect	1934	

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
165	11-3161054	JOAN MITCHELL FOUNDATION INC. (Initial entity established 1993)	1998		Mitchell, Joan	Painter	1925	1992
166	13-3591085	LISETTE MODEL FOUNDATION INC.	1996		Model, Lisette	Photographer	1901	1983
167	77-0612896	MOHOLY-NAGY FOUNDATION	2004		Moholy-Nagy, Laszlo	Photographer	1894	1946
168	95-3963532	GEORGE MONTGOMERY FOUNDATION OF THE ARTS	1990		Montgomery, George	Sculptor	1916	2000
169	20-3245678	INGE MORATH FOUNDATION*	2006		Morath, Inge	Photographer	1923	2002
170	93-6285843	CARL & HILDA MORRIS FOUNDATION	1995		Morris, Carl Morris, Hilda	Painter Sculptor	1911 1911	1993 1991
171	13-3091704	THE DEDALUS FOUNDATION INC. (fka Robert Motherwell Foundation Inc.)	1983		Motherwell, Robert	Painter	1915	1991
172	31-1404573	ALBERT K MURRAY FINE ARTS EDUCATIONAL FUND	1994		Murray, Albert Ketcham	Painter	1906	1992
173	13-3385053	LEROY NEIMAN FOUNDATION INC.	1987		Neiman, LeRoy	Painter	1921	
174	83-0331644	JENTEL FOUNDATION	2000		Neltje	Painter	1934	
175	13-2989464	THE BARNETT NEWMAN FOUNDATION	1980		Newman, Barnett	Painter	1905	1970
176	13-7105549	BARNETT AND ANNALEE NEWMAN FOUNDATION TRUST	1997		Newman, Barnett	Painter	1905	1970
177	13-3059538	ISAMU NOGUCHI FOUNDATION INC. (fka Akari Foundation) (PC)	1968	2004	Noguchi, Isamu	Sculptor	1904	1988
178	13-6944122	OFFIN CHARITABLE TRUST	1991		Offin, Charles Z.	Illustrator	1899	1989
179	85-0375930	GEORGIA O'KEEFFE FOUNDATION	1989		O'Keeffe, Georgia	Painter	1887	1986
180	13-4122015	OLDENBURG VAN BRUGGEN FOUNDATION	2000		Oldenburg, Claes van Bruggen, Coosje	Sculptor Sculptor	1929 1942	 2009
181	13-2971714	SPIRIT FOUNDATIONS INC.	1979		Ono, Yoko Lennon, John	Sculptor Illustrator	1933 1940	 1980
182	94-3316074	LUCID ART FOUNDATION	1999		Onslow Ford, Gordon Bogzaran, Fariba	Painter Painter	1912 1958	2003
183	11-3270671	OSSORIO FOUNDATION	1996		Ossorio, Alfonso	Painter	1916	1990

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
184	13-3193737	BETTY PARSONS FOUNDATION	1984		Parsons, Betty	Painter	1900	1982
185	20-2649118	IRVING PENN FOUNDATION INC.*	2005		Penn, Irving	Photographer	1917	2009
186	13-7081071	IRVING PENN TRUST	1997		Penn, Irving	Photographer	1917	2009
187	77-0562084	WILLIAM DAVID AND MARY W PHILLIPS FOUNDATION	2001		Phillips, Mary Walker	Designer	1923	2007
188	59-1102352	ALBIN POLASEK FOUNDATION INC.	1966		Polasek, Albin	Sculptor	1879	1965
					Sherwood, Ruth	Sculptor	1889	1953
189	13-3255693	THE POLLOCK-KRASNER FOUNDATION INC.	1985		Pollock, Jackson	Painter	1912	1956
					Krasner, Lee	Painter	1908	1984
190	06-1157164	THE MARTHA BOSCHEN PORTER FUND INC.	1986	2008	Porter, Martha Boschen	Photographer	1915	
191	59-6832335	THE LESLIE T. POSEY AND FRANCES U. POSEY FOUNDATION	1988		Posey, Leslie T.	Sculptor	1900	1985
192	73-1190206	LESLIE POWELL FOUNDATION INC.	1983		Powell, Leslie	Painter	1906	1978
193	73-6206326	LESLIE POWELL TRUST	1983		Powell, Leslie	Painter	1906	1978
194	95-4768744	NOAH PURIFOY FOUNDATION	1999		Purifoy, Noah	Sculptor	1917	2004
195	65-0860681	FLORENCE PUTTERMAN FOUNDATION INC.	1998		Putterman, Florence	Painter	1927	
196	13-4091650	DOROTHEA AND LEO RABKIN FOUNDATION	2000		Rabkin, Leo	Painter	1919	
197	65-0200989	ROBERT RAUSCHENBERG FOUNDATION	1992		Rauschenberg, Robert	Painter	1925	2008
198	23-7112973	HILLA VON REBAY FOUNDATION	1971		Rebay, Hilla	Painter	1890	1967
199	14-1768291	GEORGE RICKEY FOUNDATION INC.	1994		Rickey, George	Sculptor	1907	2002
200	22-3762980	THE ANYONE CAN FLY FOUNDATION INC.	2002		Ringgold, Faith	Painter	1930	
201	81-0593759	HERB RITTS, JR. FOUNDATION (dba Herb Ritts Foundation)	2005		Ritts, Herb	Photographer	1952	2002
202	11-3137296	LARRY RIVERS FOUNDATION INC.	1993		Rivers, Larry	Painter	1923	2002
203	04-6538205	NORMAN ROCKWELL ART COLLECTION TRUST*	1973		Rockwell, Norman	Illustrator	1894	1978
204	33-0863146	ROSE ART FOUNDATION	1999		Rose, Guy	Painter	1867	1925
205	86-0897710	GLORIA F ROSS CENTER FOR TAPESTRY STUDIES INC.	1998		Ross, Gloria F.	Designer	1923	1998

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
206	23-7055699	GLORIA F ROSS FOUNDATION	1970		Ross, Gloria F	Designer	1923	1998
207	13-3736320	THE JUDITH ROTHSCHILD FOUNDATION INC.	1993		Rothschild, Judith	Painter	1921	1993
208	13-3354167	GREENWICH COLLECTION, LTD.	1987		Ryman, Robert	Painter	1930	
209	47-6245971	NIKI CHARITABLE ART FOUNDATION	2002		Saint Phalle, Niki de	Sculptor	1930	2002
210	91-2146665	NOAH'S ART FOUNDATION INC.	2001	2004	Saint Phalle, Niki de	Sculptor	1930	2002
211	16-1481219	CONSTANCE SALTONSTALL FOUNDATION FOR THE ARTS INC.	1996		Saltonstall, Constance	Painter	1944	1994
212	04-6124122	NATHANIEL SALTONSTALL ARTS FUND	1961		Saltonstall, Nathaniel	Architect	1903	1968
213	65-6064217	GORDON SAMSTAG FINE ARTS TRUST	1992		Samstag, Gordon	Painter	1906	1990
214	57-6215647	EMILIO SANCHEZ FOUNDATION	2005		Sanchez, Emilio	Painter	1921	1999
215	94-3399358	REUBEN AND MURIEL SAVIN FOUNDATION	2001		Savin, Muriel	Designer	1909	2004
216	33-6311051	ITALO SCANGA FOUNDATION	2003		Scanga, Italo	Sculptor	1932	2001
217	11-3583193	FRANCESCO SCAVULLO FOUNDATION INC.	2001	INAC	Scavullo, Francesco	Photographer	1921	2004
218	94-2715935	CHARLES M. SCHULZ FOUNDATION	1981		Schulz, Charles	Cartoonist	1922	2000
219	22-3744151	GEORGE AND HELEN SEGAL FOUNDATION INC.	2000		Segal, George	Sculptor	1924	2000
220	13-3807627	MAURICE SENDAK FOUNDATION INC.	1995		Sendak, Maurice	Illustrator	1928	
221	13-3923000	JOEL SHAPIRO FOUNDATION INC.	1998		Shapiro, Joel	Sculptor	1941	
222	38-2910325	MAXIMILLAN SHAYE ART FOUNDATION	1990	INAC	Shaye, Max	Painter	1912	2004
223	57-0953887	PHILIP SIMMONS FOUNDATION	1992		Simmons, Philip	Designer	1912	
224	52-1359961	AARON SISKIND FOUNDATION	1984		Siskind, Aaron	Photographer	1903	1991
225	13-2988798	JOHN SLOAN MEMORIAL FOUNDATION*	1980	1996	Sloan, John	Painter	1871	1951
					Sloan, Helen Farr	Painter	1911	2005
226	11-3549979	SLOBODKINA FOUNDATION	2002		Slobodkina, Esphyr	Painter	1908	2002
227	13-7147740	LEON POLK SMITH FOUNDATION TRUST	1998		Smith, Leon Polk	Painter	1906	1996
228	20-1737522	TONY AND JANE SMITH FOUNDATION	2004	2007	Smith, Tony	Sculptor	1912	1980
229	31-1599286	SASSON SOFFER FOUNDATION	1999		Soffer, Sasson	Sculptor	1925	2009

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
230	86-0745338	FREDERICK AND FRANCES SOMMER FOUNDATION	1994		Sommer, Frederick	Photographer	1905	1999
231	13-4115047	THE SAUL STEINBERG FOUNDATION INC.	2000		Steinberg, Saul	Illustrator	1914	1999
232	13-4032127	BERT STERN FOUNDATION FOR THE VISUAL ARTS INC.	2000		Stern, Bert	Photographer	1929	
233	74-6120167	THE STILLMAN-LACK FOUNDATION	1971		Stillman, Ary	Painter	1891	1967
234	95-4287128	THE JAN STUSSY FOUNDATION	1990	2008	Stussy, Jan	Painter	1921	1990
235	13-4147012	THE GEORGE SUGARMAN FOUNDATION INC.	2001		Sugarman, George	Sculptor	1912	1999
236	13-3864335	DOROTHEA TANNING FOUNDATION INC.	1997		Tanning, Dorothea	Painter	1910	
237	99-0108484	TENNENT ART FOUNDATION	1955	INAC	Tennent, Madeline G.	Painter	1889	1972
238	13-1689389	LOUIS COMFORT TIFFANY FOUNDATION (Initial entity established 1918)	1938		Tiffany, Louis Comfort	Designer	1848	1933
239	56-1874500	BOB AND KAY TIMBERLAKE FOUNDATION	1995		Timberlake, Bob	Painter	1937	
240	94-2842873	SKYSTONE FOUNDATION INC.	1999		Turrell, James	Sculptor	1943	
241	20-2572529	CY TWOMBLY FOUNDATION	2005		Twombly, Cy	Painter	1928	
242	13-4182614	THE HARRIET & ESTEBAN VICENTE FOUNDATION INC.	2001		Vicente, Esteban	Painter	1903	2001
243	13-3386415	HARRIET G. AND ESTEBAN VICENTE CHARITABLE TRUST	1987	2004	Vicente, Esteban	Painter	1903	2001
244	94-6696632	LAURA VOLKERDING CHARITABLE TRUST	1996		Volkerding, Laura	Photographer	1939	1996
245	56-6638252	WAITZKIN MEMORIAL LIBRARY TRUST	2004		Waitzkin, Stella	Sculptor	1920	2003
246	03-0562344	SYLVIA WALD AND PO KIM ART GALLERY*	2006		Wald, Sylvia	Painter	1915	
					Kim, Po	Painter	1917	
247	13-3410749	THE ANDY WARHOL FOUNDATION FOR THE VISUAL ARTS INC.	1988		Warhol, Andy	Painter	1928	1987
248	45-0533589	WOODSON FOUNDATION	2004		Watts, Joan	Painter	1939	
249	31-1525332	BRUCE WEBER NAN BUSH FOUNDATION INC.	1997		Weber, Bruce	Photographer	1946	
250	13-3878893	WILLIAM WEGMAN FOUNDATION INC.	1996		Wegman, William	Photographer	1943	
251	22-3711311	WEININGER FOUNDATION INC.	2000		Weininger, Andor	Painter	1899	1986
					Weininger, Eva Fernbach	Designer	1903	2007

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
252	11-3559712	HAROLD WESTON FOUNDATION	2001		Weston, Harold	Painter	1894	1972
253	33-0265872	FREDERIC WHITAKER AND EILEEN MONAGHAN WHITAKER FOUNDATION	1988		Whitaker, Frederic	Painter	1891	1980
					Whitaker, Eileen Monaghan	Painter	1911	2005
254	31-1813545	BEVERLY WILLIS ARCHITECTURE FOUNDATION INC.	2002		Willis, Beverly	Architect	1928	
255	91-2160877	THE MARTIN WONG FOUNDATION	2002		Wong, Martin	Painter	1946	1999
256	84-6271462	WOODMAN FAMILY FOUNDATION	1994		Woodman, Betty	Sculptor	1930	
					George Woodman	Painter	1932	
257	06-1662503	ANDREW AND BETSY WYETH FOUNDATION FOR AMERICAN ART	2003		Wyeth, Andrew	Painter	1917	2009
258	51-0367586	UP EAST INC.	1997		Wyeth, Andrew	Painter	1917	2009
259	04-6191579	WYETH ENDOWMENT FOR AMERICAN ART	1968	2009	Wyeth, Andrew	Painter	1917	2009
260	26-0002833	WYETH FOUNDATION	2002		Wyeth, James Browning	Painter	1946	
261	11-3621304	C J YAO FOUNDATION	2001	2006	Yao, C J	Painter	1941	2000
262	99-6081402	JOHN CHINYOUNG FOUNDATION	1998		Young, John Chin	Painter	1909	1997
* No digital data available for tax year 2005; artist biographical data available and used (N=22) INAC No reports filed for three or more years (N=9) TYR Termination Year (N=17) (PC) Converted to public charity status (N=4)								

Report B. Identified Artist-Endowed Foundations Not Included in Analysis

Artist-endowed foundations not included in data analysis are those created after 2005, those extant as of 2005 but identified after completion of data analysis, and those that existed previously but terminated prior to the analysis period.

For the purpose of this research, artist-endowed foundations are tax-exempt, private foundations created or endowed by a visual artist, the artist's surviving spouse, or other heirs or beneficiaries, to own the artist's assets for use in furthering exempt charitable and educational activities serving a public benefit.

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
1	13-6053133	ABBEY MEMORIAL SCHOLARSHIPS TRUST (Initial entity established 1926)	1982		Abbey, Edwin Austin	Painter	1852	1911
2	74-3159508	THE STAN BERENSTAIN MEMORIAL FUND	2006		Berenstain, Stan Berenstain, Jan	Illustrator Illustrator	1923 1923	2005
3	43-6512119	GERTRUDE AND WILLIAM A. BERNOUDY FOUNDATION	1995		Bernoudy, William Adair	Architect	1910	1988
4	20-7188011	BROTHER THOMAS CHARITABLE FOUNDATION	2007	2007	Bezanson, Thomas	Designer	1929	2007
5	27-0771638	THE DALE AND LESLIE CHIHULY FOUNDATION	2009		Chihuly, Dale	Sculptor	1941	
6	13-5638284	LA NAPOULE ART FOUNDATION-HENRY CLEWS MEMORIAL (PC)	1952	N/A	Clews, Henry	Painter	1876	1937
7	36-6051856	SEDOH FOUNDATION (fka Cassandra Foundation, fka William and Noma Copley Foundation)	1955		Copley, William Nelson	Painter	1919	1996
8	N/A	C & B (CORNELL & BENTON) FOUNDATION TRUST*	1976	1980	Cornell, Joseph	Sculptor	1903	1972
9	04-6460555	MARY J. COULTER CLARK TRUST	1967		Coulter, Mary Jencques	Painter	1880	1966
10	26-1517545	RICHARD DIEBENKORN FOUNDATION	2009		Diebenkorn, Richard	Painter	1922	1993
11	94-2693309	PAUL DYCK FOUNDATION RESEARCH INSTITUTION OF AMERICAN INDIAN CULTURE	1981		Dyck, Paul	Painter	1917	2006
12	20-8046397	ACADIA FOUNDATION	2009		Estes, Richard	Painter	1932	
13	02-0590852	EDWARD GOREY CHARITABLE TRUST	2008		Gorey, Edward	Illustrator	1925	2000
14	20-4711374	ARSHILE GORKY FOUNDATION	2006		Gorky, Arshile	Painter	1904	1948
15	20-4701981	CLEVE GRAY FOUNDATION	2006		Gray, Cleve	Painter	1918	2004
16	85-0387488	ARTHUR HADDOCK FOUNDATION	1994		Haddock, Arthur Earl	Painter	1895	1980

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
17	11-3726166	HEMENWAY FOUNDATION	2006		Hemenway, Nancy	Sculptor	1921	2008
18	52-1219337	TEXTILE ARTS FOUNDATION*	1981	1994	Hemenway, Nancy	Sculptor	1921	2008
19	N/A	ALEXIS GRITCHENKO FOUNDATION*	1963	N/A	Hryshchenko, Oleksa	Painter	1893	1977
20	54-6421160	ELIZABETH IRELAND GRAVES CHARITABLE TRUST	1998		Ireland, William Addison	Cartoonist	1880	1935
21	13-3228325	FRANZ KLINE FOUNDATION*	1987	1995	Kline, Franz	Painter	1910	1962
22	13-4197644	JUDITH AND GERSON LEIBER FOUNDATION, INC.	2002		Leiber, Gerson A.	Painter	1921	
					Leiber, Judith	Designer	1921	
23	20-4926823	HARPO FOUNDATION, INC	2006		Levine, Edward M.	Sculptor	1935	
24	26-0580464	LICHTNER-GROTENRATH FOUNDATION	2007		Lichtner, Schomer Frank	Painter	1905	2006
					Grotenrath, Ruth	Painter	1912	1988
25	98-0590515	BORIS LURIE ART FOUNDATION	2009		Lurie, Boris	Painter	1924	2008
26	94-3113049	PETER AND MADELEINE MARTIN FOUNDATION FOR THE CREATIVE ARTS	1991		Martin, Madeleine Dimond	Painter	1922	1991
27	13-6199411	WILLIAM H. MAULDIN FOUNDATION	1966	INAC	Mauldin, William H.	Cartoonist	1921	2003
28	91-6063190	NARAMORE FOUNDATION	1966	2006	Naramore, Floyd A.	Architect	1879	1970
29	36-4632880	ARNOLD AND AUGUSTA NEWMAN FOUNDATION	2009		Newman, Arnold	Photographer	1918	2006
30	13-6271772	CHARLES Z. OFFIN ART FUND*	1967	1991	Offin, Charles Z.	Illustrator	1899	1989
31	42-1703837	GORDON PARKS CHARITABLE TRUST	2008		Parks, Gordon	Photographer	1912	2006
32	26-2468807	PERPETUA FOUNDATION	2008		Phelan, Ellen	Painter	1943	
33	20-3153438	CARLO PITTORE FOUNDATION FOR THE FIGURATIVE ARTS	2006		Pittore, Carlo	Painter	1943	2005
34	N/A	ANNE E. C. PORTER CHARITABLE TRUST	N/A		Porter, Fairfield	Painter	1907	1975
35	20-4263527	LAND LIGHT FOUNDATION	2006		Ross, Charles	Sculptor	1937	
36	04-6062249	ROTCH TRAVELLING SCHOLARSHIP INC. (Initial entity established 1883)	1942		Rotch, Arthur	Architect	1850	1894
					Rotch, Benjamin Smith	Painter	1817	1882
37	23-7106604	THE MARK ROTHKO FOUNDATION*	1971	1990	Rothko, Mark	Painter	1903	1970
38	95-1051084	RYMAN-CARROLL FOUNDATION (PC)	1994	2001	Ryman, Herbert Dickens	Illustrator	1910	1989
39	20-8600128	FRED SANDBACK ARCHIVE	2007		Sandback, Fred	Sculptor	1943	2003

	EIN	FOUNDATION NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
40	04-2748882	EDWIN SCHLOSSBERG FOUNDATION	1982		Schlossberg, Edwin I	Designer	1945	
41	N/A	VIKTOR SCHRECKENGOST FOUNDATION	N/A		Schreckengost, Viktor	Designer	1906	2008
42	16-1097876	SCHWEINFURTH MEMORIAL ART CENTER	1978		Schweinfurth, Julius A.	Architect	1858	1931
43	13-2954114	PAUL STRAND FOUNDATION*	1977	1982	Strand, Paul	Photographer	1890	1976
					Strand, Hazel Kingsbury	Photographer	1907	1982
44	86-1154888	TIGERMAN MCCURRY FAMILY FOUNDATION	2007		Stanley Tigerman	Architect	1930	
					McCurry, Margaret	Architect	1941	
45	04-6024650	HENRY STRATER CHARITABLE TRUST	1970		Strater, Henry H.	Painter	1896	1987
46	20-8899047	PAUL AND FLORENCE THOMAS MEMORIAL ART SCHOOL, INC.	2009		Thomas, Florence	Painter	1909	2007
47	20-1245597	TOSHIKO TAKAEZU CHARITABLE FOUNDATION	2006		Toshiko Takaezu	Sculptor	1922	
48	20-5125654	SUSAN WEIL KIRSCHENBAUM & BERNARD E. KIRSCHENBAUM FOUNDATION	2006		Kirschenbaum, Susan Weil	Painter	1903	
					Kirschenbaum, Bernard Edwin	Sculptor	1924	
49	13-3673063	HERBERT AND IRENE WHEELER FOUNDATION	1993		Wheeler, Irene	Sculptor	1917	2003
* Foundation terminated prior to analysis period. (N=7) INAC No reports filed for three or more years (N=1) TYR Termination Year (N=9) (PC) Converted to public charity status (N=2)								

Report C. Artist-Endowed Public Charities Identified During Research

Public charities are tax-exempt entities supported by the general public, unlike private foundations which have a single source of support.

For the purpose of this research, artist-endowed public charities are those created or endowed by a visual artist, the artist's surviving spouse, or other heirs or beneficiaries, to own the artist's assets for use in exempt charitable and educational activities serving a public benefit. An artist-endowed foundation, as an artists' beneficiary, might create or endow a public charity.

The following artist-endowed public charities were identified during the course of the private foundation census.

EIN	PUBLIC CHARITY NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
Community Foundation Funds							
1	ARTISTS' RESOURCE TRUST (Berkshire-Taconic Community Foundation)			Anonymous Artist	N/A	N/A	N/A
2	BROTHER THOMAS FUND ² (Boston Foundation)			Bezanson, Thomas	Designer	1929	2007
3	JOHN GUTMANN PHOTOGRAPHY FELLOWSHIP TRUST (San Francisco Foundation)			Gutmann, John	Photographer	1905	1998
4	VICTOR THOMAS JACOBY FUND (Humboldt Area Foundation)			Jacoby, Victor Thomas	Designer	1944	1997
5	MCCOLL JOHNSON FELLOWSHIP FUND (Rhode Island Foundation)			Johnson, Robert M.	Designer	1916	1999
6	THELMA MATHIAS FUND (New Mexico Community Foundation)			Mathias, Thelma	Sculptor	1947	
7	BOSCHEN FUND FOR ARTISTS ² (Berkshire-Taconic Community Foundation)			Porter, Martha Boschen	Photographer	1915	
Dedicated Programs of Public Charities							
8	ROGER BROWN STUDY CENTER (School of the Art Institute of Chicago)			Brown, Roger	Painter	1941	1997
9	DAVID C. DRISKELL CENTER (University of Maryland College Park)			Driskell, David Clyde	Painter	1931	
10	MARSHALL M. FREDERICKS SCULPTURE MUSEUM (Saginaw Valley State University)			Fredericks, Marshall M.	Sculptor	1908	1998
11	PHILIP JOHNSON GLASS HOUSE (National Trust for Historic Preservation)			Johnson, Philip	Architect	1906	2005

	EIN	PUBLIC CHARITY NAME	RYP	TYR	ARTIST NAME	ROLE	YOB	YOD
12		ALEX KATZ COLLECTION & ARCHIVE (Colby College Museum of Art)			Katz, Alex	Painter	1927	
13		GARI MELCHERS HOME & STUDIO AT BELMONT (University of Mary Washington)			Melchers, Gari	Painter	1860	1932
					Melchers, Corinne Mackall	Painter	1880	1955
14		GORDON PARKS FOUNDATION (Meserve-Kunhardt Foundation)			Parks, Gordon	Photographer	1912	2006
15		POLLOCK-KRASNER HOUSE & STUDY CENTER (Stony Brook Foundation)			Pollock, Jackson	Painter	1912	1956
					Krasner, Lee	Painter	1908	1984
16		RANGER PURCHASE FUND (National Academy of Design)			Ranger, Henry Ward	Painter	1858	1916
17		HELEN FARR SLOAN LIBRARY ² (Delaware Art Museum)			Sloan, John	Painter	1871	1951
					Sloan, Helen Farr	Painter	1911	2005
18		PAUL STRAND ARCHIVE ² (Aperture Foundation)			Strand, Paul	Photographer	1890	1976
					Strand, Hazel Kingsbury	Photographer	N/A	1983
19		TWINING HUMBER AWARD (Artist Trust)			Twining Humber, Yvonne	Painter	1907	2004
20		ANDY WARHOL MUSEUM (Carnegie Museums of Pittsburgh)			Warhol, Andy	Painter	1928	1987
21		ANDY WARHOL PRESERVE (Nature Conservancy)			Warhol, Andy	Painter	1928	1987
22		JOHN YOUNG MUSEUM (University of Hawaii Foundation)			Young, John Chin	Painter	1909	1997

	EIN	PUBLIC CHARITY NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
Public Charities: Museums								
23	16-1596245	BURCHFIELD PENNEY ART CENTER (Buffalo State College)	1967		Burchfield, Charles Ephraim	Painter	1893	1967
24	04-3542086	CARLE MUSEUM OF PICTURE BOOK ART INC	2001		Carle, Eric	Illustrator	1929	
25	13-5638284	LA NAPOULE ART FOUNDATION-HENRY CLEWS MEMORIAL ¹	1952		Clews, Henry	Painter	1876	1937
26	85-0479005	COUSE FOUNDATION	2001		Couse, Eanger Irving	Painter	1866	1936
27	38-3540079	PAUL DICKERSON STUDIO ART MUSEUM	2002		Dickerson, Paul	Sculptor	1961	1997
28	11-3066597	SOCRATES SCULPTURE PARK INC	1992		Di Suvero, Mark	Sculptor	1933	
29	10-6004510	AIDRON DUCKWORTH ART PRESERVATION TRUST	2002		Duckworth, Aidron	Painter	1920	2001
30	23-1877555	WHARTON ESHERICK MUSEUM	1973		Esherick, Wharton	Designer	1887	1970
31	85-0286586	THE FECHIN INSTITUTE	1981	INAC	Fechin, Nikolay	Sculptor	1881	1955
32	41-2031280	STRAWBERRY LANE FOUNDATION INC (dba Edward Gorey House)	2004		Gorey, Edward	Illustrator	1925	2000
33	04-3517288	ARTHUR GRIFFIN MUSEUM OF PHOTOGRAPHY ¹	2001		Griffin, Arthur	Photographer	1903	2001
34	22-3694371	GROUNDS FOR SCULPTURE INC ¹	2000		Johnson, J. Seward Jr.	Sculptor	1930	
35	74-2340423	CHINATI FOUNDATION	1985		Judd, Donald	Sculptor	1928	1994
36	36-4261067	JUN KANEKO MUSEUM	1999		Kaneko, Jun	Sculptor	1942	
37	33-1058583	LONGHOUSE RESERVE	2004		Larsen, Jack Lenor	Designer	1927	
38	33-0631685	SAM AND ALFREDA MALOOF FOUNDATION FOR ARTS AND CRAFTS	1995		Maloof, Sam	Designer	1916	2009
39	74-2748092	CHARLES W. MOORE FOUNDATION INC.	1995		Moore, Charles Willard	Architect	1925	1993
40	61-1472746	ISAMU NOGUCHI FOUNDATION AND GARDEN MUSEUM ¹	2004		Noguchi, Isamu	Sculptor	1904	1988
41	23-6268601	VIOLET OAKLEY MEMORIAL FOUNDATION	1964	1986	Oakley, Violet	Painter	1874	1961
42	85-0437114	GEORGIA O'KEEFFE MUSEUM ²	1996		O'Keeffe, Georgia	Painter	1887	1986
43	46-0445310	REDLIN ART CENTER ¹	1997		Redlin, Terry	Painter	1937	
44	13-3179600	FREDERIC REMINGTON ART MUSEUM	1995		Remington, Frederic	Painter	1861	1909

	EIN	PUBLIC CHARITY NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
45	04-2450813	NORMAN ROCKWELL MUSEUM AT STOCKBRIDGE INC	1969		Rockwell, Norman	Illustrator	1894	1978
46	48-0685625	BIRGER SANDZEN MEMORIAL FOUNDATION	1958		Sandzen, Birger	Painter	1871	1954
47	68-0422370	CHARLES M. SCHULZ MUSEUM AND RESEARCH CENTER	1999		Schulz, Charles	Cartoonist	1922	2000
48	86-0208931	COSANTI FOUNDATION	1993		Soleri, Paolo	Architect	1919	
49	86-1147083	CLYFFORD STILL MUSEUM	2006		Still, Clyfford	Painter	1904	1980
50	51-0592742	TASHA TUDOR MUSEUM	2007		Tudor, Tasha	Illustrator	1915	2008
51	91-1944562	DR. JAMES W. WASHINGTON JR AND MRS. JANIE ROGELLA WASHINGTON FOUNDATION	1999		Washington, James W., Jr.	Sculptor	1909	2000
52	13-2661632	BYRD HOFFMAN FOUNDATION	1970	2000	Wilson, Robert	Designer	1941	
53	13-4144013	BYRD HOFFMAN WATERMILL FOUNDATION	2001		Wilson, Robert	Designer	1941	
54	86-0197576	FRANK LLOYD WRIGHT FOUNDATION	1983		Wright, Frank Lloyd	Architect	1867	1959
55	13-3221841	MANITOGA INC./THE RUSSEL WRIGHT DESIGN CENTER	1984		Wright, Russel	Designer	1904	1976
Public Charities: Other								
56	30-0207085	ROMARE BEARDEN FOUNDATION ¹	2004		Bearden, Romare	Painter	1911	1988
57	99-0304662	JEAN CHARLOT FOUNDATION	1973		Charlot, Jean	Painter	1898	1979
58	953240695	THROUGH THE FLOWER CORP.	1979		Chicago, Judy	Painter	1939	
59	31-1724940	CHIHULY CHARITABLE ORGANIZATION	2000	2002	Chihuly, Dale	Sculptor	1941	
60	34-1935710	BERNICE AND DAVID E. DAVIS ART FOUNDATION	2000		Davis, David Ensos	Sculptor	1920	2002
61	95-3450028	ANTHONY AND ELIZABETH DUQUETTE FOUNDATION FOR THE LIVING ARTS	1980		Duquette, Tony	Designer	1914	1999
62	20-4656091	PERLE FINE RESTROSPECTIVE	2007		Fine, Perle	Painter	1905	1988
63	88-0400144	TRIPLE AUGHT FOUNDATION	1998		Heizer, Michael	Sculptor	1944	
64	13-1978163	FOUNDATION FOR CONTEMPORARY ARTS INC	1999		Johns, Jasper	Painter	1930	
65	95-4629545	JOHN LAUTNER FOUNDATION	1998		Lautner, John	Architect	1911	1994
66	06-1578647	LAWRENCE CENTER FOR THE VISUAL ARTS	2001	2005	Lawrence, Jacob Lawrence, Gwendolyn Knight	Painter Painter	1917 1914	2000 2005

	EIN	PUBLIC CHARITY NAME	RYR	TYR	ARTIST NAME	ROLE	YOB	YOD
67	23-2366695	NAKASHIMA FOUNDATION FOR PEACE	1986		Nakashima, George Nakashima, Mira	Designer Designer	1905 1942	1990
68	14-1926353	LOUISE NEVELSON FOUNDATION INC	2006		Nevelson, Louise	Sculptor	1899	1988
69	20-6969553	ED PASCHKE FOUNDATION	2006		Paschke, Ed	Painter	1939	2004
70	05-0519118	ANTHONY QUINN FOUNDATION	2007		Quinn, Anthony	Sculptor	1915	2001
71	23-7086878	CHANGE INC.	1970		Rauschenberg, Robert	Painter	1925	2008
72	95-1051084	RYMAN-CARROLL FOUNDATION ¹ (dba Ryman Arts)	2000		Ryman, Herbert Dickens	Illustrator	1910	1989
73	51-0395707	FRANK E. SCHOONOVER FUND INC	2000		Schoonover, Frank Earle	Illustrator	1877	1972
74	31-1605982	CREATIVE CAPITAL FOUNDATION	1998		Warhol, Andy	Painter	1928	1987
Supporting Organizations of Public Charities								
75	13-6031969	ABBAY MURAL SCHOLARSHIP FUND TRUST (S/O National Academy of Design)	1972		Abbey, Edwin Austin	Painter	1852	1911
76	06-1601560	BENNY ANDREWS FOUNDATION INC. (S/O Ogden Museum and Robert Woodruff Library)	2002		Andrews, Benny Humphrey, Nene	Painter Sculptor	1930 1947	2006
77	91-6478619	THE FLOW CHART FOUNDATION (S/O Bard College and Harvard University)	1991		Ashbery, John	Painter	1927	
78	13-7031717	JOHN CAGE TRUST (S/O Cunningham Dance Foundation Inc.)	1994		Cage, John	Printmaker	1912	1992
79	52-7046647	THE THOMAS KINKADE FOUNDATION CHARITABLE TRUST (S/O Class of Charities Promoting Religious/Educational Activities)	2003		Kinkade, Thomas	Painter	1958	
80	13-7048968	EUGENIE PRENDERGAST TRUST (S/O Williams College Museum of Art)	1995		Prendergast, Maurice Brazil Prendergast, Charles	Painter Painter	1858 1863	1924 1948
¹ Former private foundation that has converted to public charity status (N=7) ² Public charity that received assets of a terminated private foundation (N=5)								

Report D. Characteristics of Identified Artist-Endowed Foundations Analyzed

1. Associated Artist Primary Role

ARTIST PRIMARY ROLE	NUMBER	% OF ALL
Painter	154	53%
Sculptor	60	21%
Designer	35	12%
Photographer	23	8%
Illustration Artist	19	7%
TOTAL ARTISTS	291	100%

2. Associated Artist Gender

GENDER	NUMBER	% OF ALL
Male	209	72%
Female	82	28%
TOTAL ARTISTS	291	100%

3. Associated Artist Gender by Foundation

GENDER	NUMBER	% OF ALL
Male	179	69%
Female	52	20%
Male and Female	28	11%
Male and Male	1	0%
Female and Female	1	0%
TOTAL FOUNDATIONS	261	100%

4. Associated Artist Ethnicity

ARTIST ETHNICITY	NUMBER	% OF ALL
Asian American	11	4%
Hispanic	5	2%
African American	7	2%
Native American	2	1%
SUBTOTAL	25	9%
Caucasian	266	91%
TOTAL ARTISTS	291	100%

5. Foundations with Multiple Associated Artists

ARTISTS PER FOUNDATION	NUMBER	% OF ALL
One Artist	231	89%
Two or More Artists	30	11%
TOTAL FOUNDATIONS	261	100%

6. Artists Associated with Multiple Foundations

FOUNDATIONS PER ARTIST	ARTISTS	% OF ALL
One Foundation	272	93%
Two or More Foundations	19	7%
TOTAL ARTISTS	291	100%

7. Foundation Governance

GOVERNANCE (2005 or final year)	TOTAL	% OF ALL
Artist in Governance	74	28%
Family Majority Board	65	25%
Family Minority Board	19	7%
No Family in Governance	103	39%
TOTAL FOUNDATIONS	261	100%

8. Foundation Mortality

EVENT	TOTAL	% OF ALL (N=261)
Final Return Filed:	18	7%
1990-2005 (N=10)		
After 2005 (N=8)		
Convert to Public Charity	4	2%
Inactive 3+ Years	9	3%
TOTAL MORTALITY	13	5%

9. Foundation Focus by National Taxonomy of Exempt Entities Codes

NTEE CODE	NUMBER	% OF ALL
No Code Indicated	113	43%
T Philanthropy/Volunteerism/Grantmaking	70	27%
A Arts/Culture/Humanities	67	26%
B Educational Institutions	5	2%
H Medical Research	1	
W Public/Service Benefit	1	
P Human Services	1	1%
Z Unknown	3	1%
TOTAL FOUNDATIONS	261	100%

10. Artists Whose Works Top Auction Sales

TOTAL ARTISTS	ASSOC. WITH A-EF	EXTANT OR TERMINATED	% OF CATEGORY
158	Deceased 1900 or Later	47	30%
61	Living as of 2005	15	25%
24	Deceased Prior to 1900	0	0%
2	Other	0	0%
245	TOTAL	62	25%
50	HIGHEST SALES OVERALL	23	46%

Report E. Form 990-PF Data Points Available

**For all foundations, retrieve the following data points for the following tax years: 1990, 1995, 2000, 2005

DATA SOUGHT FROM IRS FORM 990								
Box	Part	Column(s)	Line(s)*	Available 1990	Available 1995	Available 2000	Available 2005	Description
				yes	yes	yes	yes	Name of Organization
				yes	yes	yes	yes	Number and Street Address
				yes	yes	yes	yes	City, State, ZIP Code
A				yes	yes	yes	yes	EIN
I				N/A	N/A	N/A	collected manually	Fair Market Value of All Assets at End of Year
	I	A-D	I, 12, 13, 16, 24, 25, 26, 27c	I, 12a, 13, 24, 25, 26a, 26d, 27c	I, 12a, 13, 24, 25, 26a, 26d, 27c	I, 12a, 13, 24, 25, 26a, 26d, 27c	I, 12a, 13, 24, 25, 26a, 26d, 27c	Analysis of Revenue and Expenses
	II		I to 16, 24		16c	16c	16c, lines 1-16c collected manually	Balance Sheet
	III		I to 6	N/A	N/A	N/A	N/A	Analysis of Change in Net Assets or Fund Balances
	IV		I to 3	N/A	N/A	N/A	N/A	Capital Gains and Losses
	V	A-D	I to 8	N/A	N/A	N/A	N/A	Qualification Under Section 4940(3) for Reduced Tax on Net Investment Income
	VI		1a, 1b	I	I	I	I	Excise Tax Based on Investment Income
	VII-A		4a, 5, 8a 10, 11, 12	5	5	5	5	Statements Regarding Activities, Termination
	VII - B		1a, lines 1-5; 1b, 1c, 2a; 5a, lines 3-4; 5b	N/A	1, 2a, 5a (3-4)	1, 2a, 5a (3-4)	1, 2a, 5a (3-4)	Statements Regarding Activities for Which Form 4720 May Be Required
	VIII	A-E	I to 3	N/A	N/A	N/A	N/A	Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employee, and Contractors
	IX-A		I to 4	N/A	N/A	N/A	N/A	Summary of Direct Charitable Activities
	XI		7	N/A	N/A	7	7	Distributable Amount
	XII		1a, 1b, 2	N/A	N/A	N/A	N/A	Qualifying Distributions
	XIII		6f, 9, 10a-e	N/A	6f	6f	6f	Undistributed Income
	XIV		1a, 2a	N/A		2a	2a	Private Operating Foundations
	XV		1a, 3a, 3b	N/A	N/A	N/A	N/A	Supplementary Information
	XVI - A	A-E	I to 13	N/A	N/A	N/A	N/A	Analysis of Income-Producing Activities
	XVI-B		all	N/A	N/A	N/A	N/A	Relationship of Activities to the Accomplishment of Exempt Purposes
Schedul	Part I	A-D	relevant submissions					Schedule of Contributors
				yes (RULEDATE)	yes (RULEDATE)	yes (RULEDATE)	yes (RULEDATE)	Ruling Year
				FNDNCD	FNDNCD	FNDNCD	FNDNCD	Operating Status

* Analysis to focus on line items maked in bold for sector snapshot and trend profile.

Quantitative Profile of the Artist-Endowed Foundation Field

A Research Report of the Aspen Institute's National Study of Artist-Endowed Foundations

Prepared by Helicon Collaborative
September 2008



Quantitative Profile of the Artist-Endowed Foundation Field for the Aspen Institute's National Study of Artist-Endowed Foundations

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XII	Disbursements for Charitable Purposes Relative to Annual Expenses

Note to Readers

Financial data in these charts are not adjusted for inflation. In some cases, data may not sum to totals because of rounding. In addition, the number of artist-endowed foundations (A-EFs) cited for different data points may differ due to variations in data reported by individual foundations.

I. Population and Data Available for Analysis

Figure I.I. Demographic Data Available for A-EF Population by Snapshot Year

Demographic Data	
EIN	
Name	
City	
State	
Region	
ZIP	
Ruling Year	
Status	

Number of Identified A-EFs Reporting Data by Year

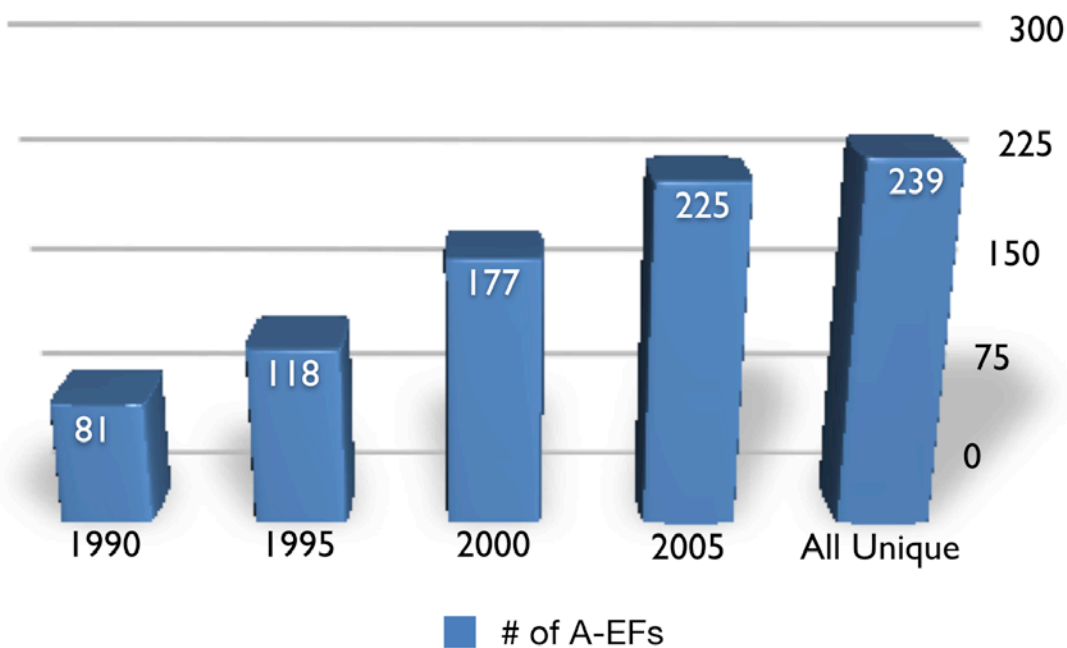
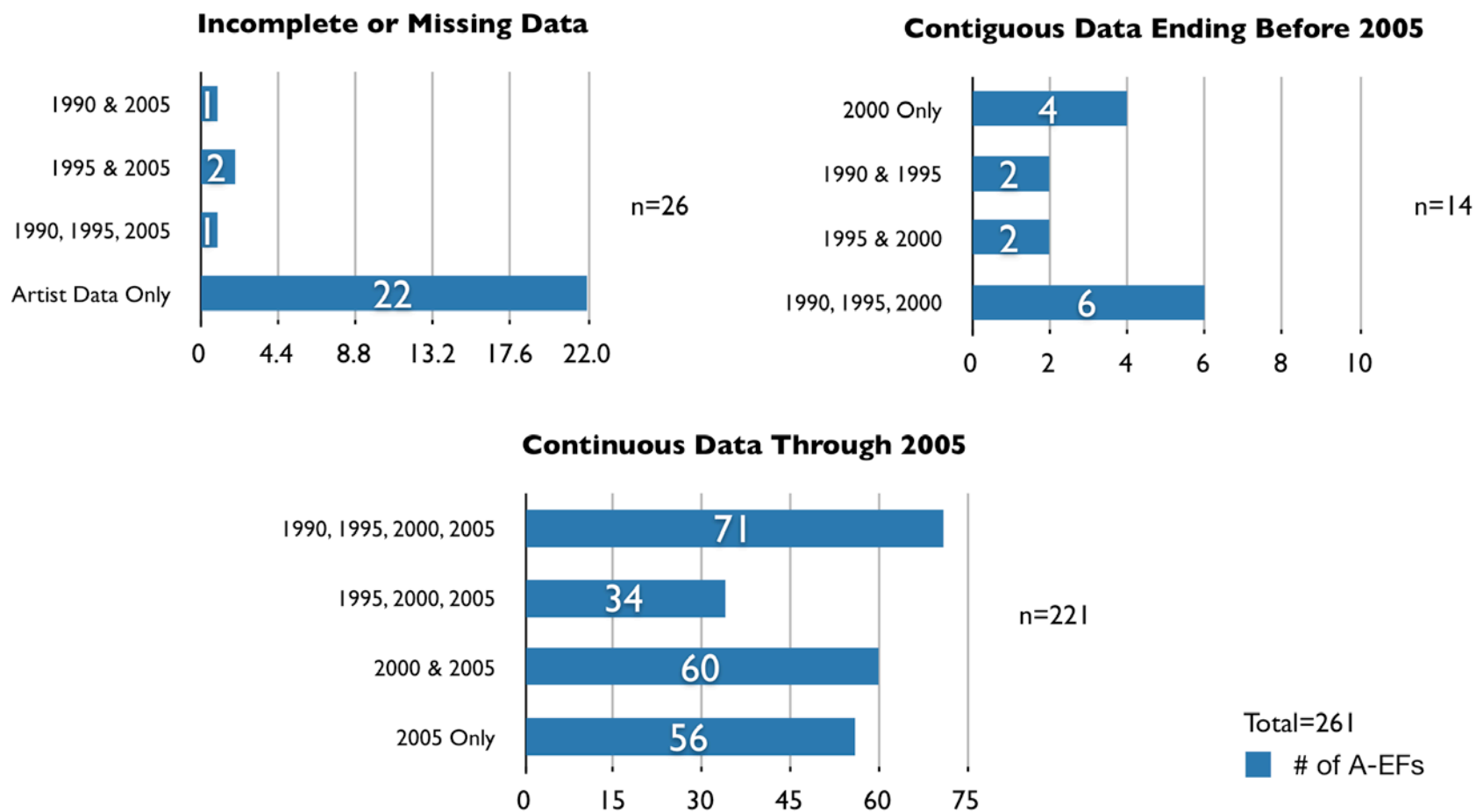


Figure 1.2. Number of Unique A-EFs and Data Available by Snapshot Year



2. Basis Census of Artist-Endowed Foundations

Figure 2.I. 239 A-EFs Identified by Ruling Year

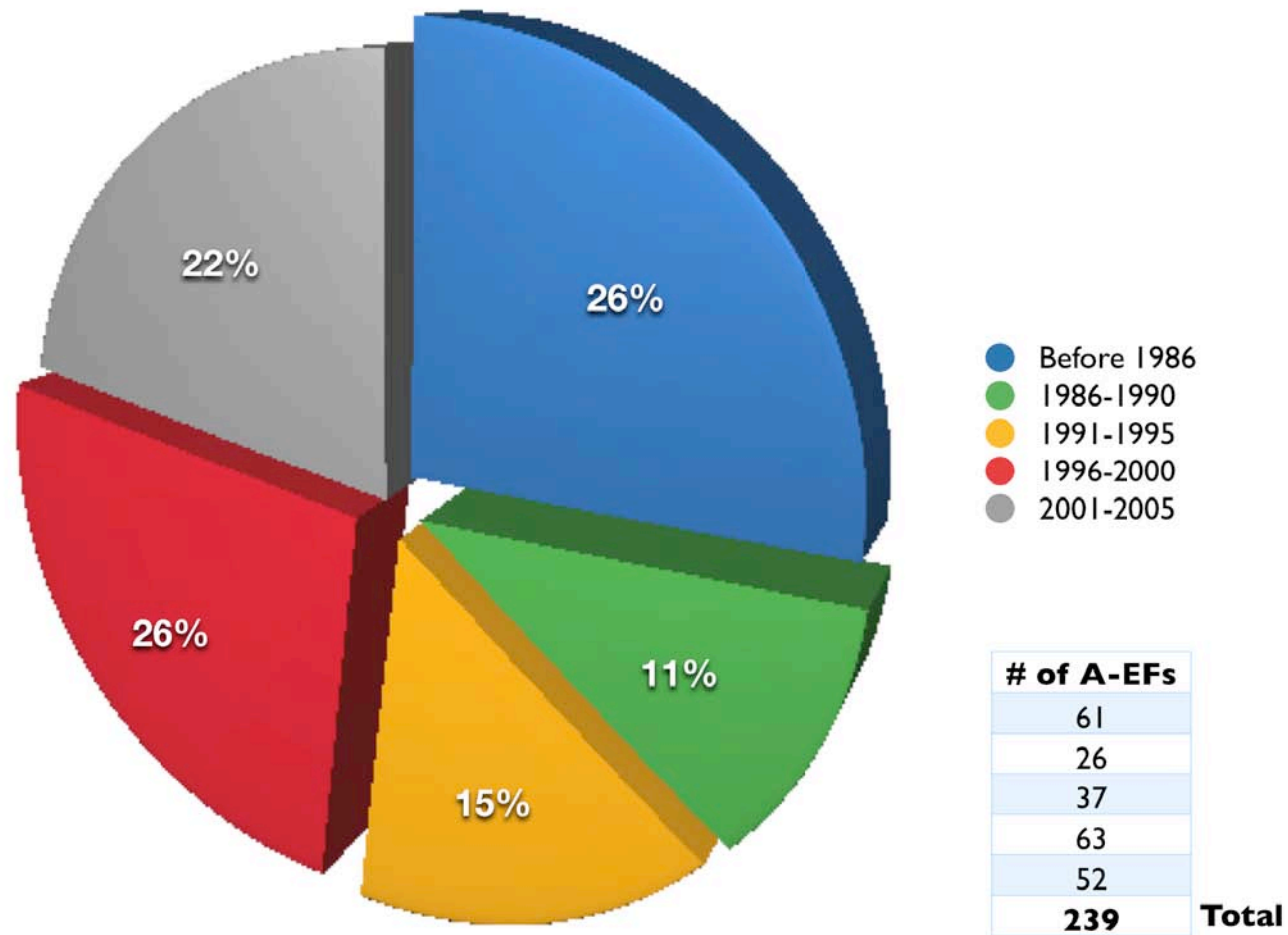
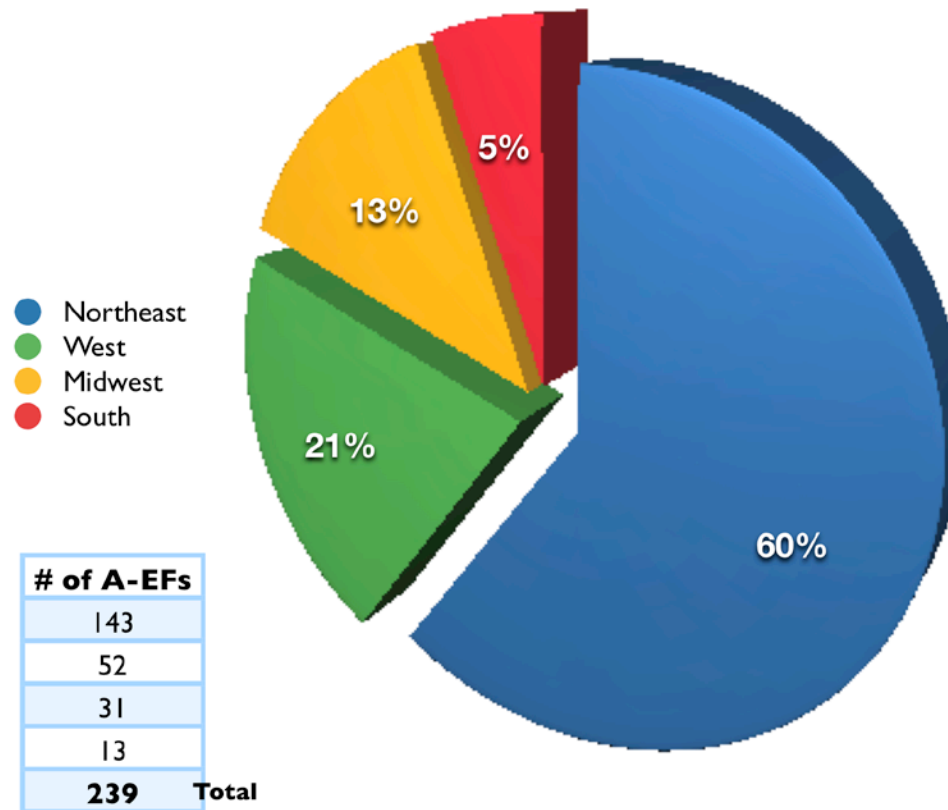


Figure 2.2. Geographic Distribution of A-EFs by State and Region



State	Region	# of A-EFs	%
NY	NE	109	46%
NJ	NE	8	3%
CT	NE	6	3%
MA	NE	8	3%
MD	NE	1	0%
ME	NE	2	1%
DE	NE	4	2%
DC	NE	2	1%
VT	NE	2	1%
RI	NE	1	0%
CA	W	27	11%
NM	W	7	3%
AZ	W	5	2%
HI	W	3	1%
CO	W	2	1%
UT	W	2	1%
WA	W	3	1%
ID	W	1	0%
SD	W	1	0%
WY	W	1	0%
PA	MW	9	4%
IL	MW	4	2%
MI	MW	5	2%
MN	MW	3	1%
OH	MW	3	1%
OK	MW	2	1%
MO	MW	1	0%
KS	MW	1	0%
IA	MW	1	0%
WI	MW	2	1%
FL	S	9	4%
TX	S	3	1%
NC	S	1	0%
Total		239	

Figure 2.3. Legal Status of A-EFs

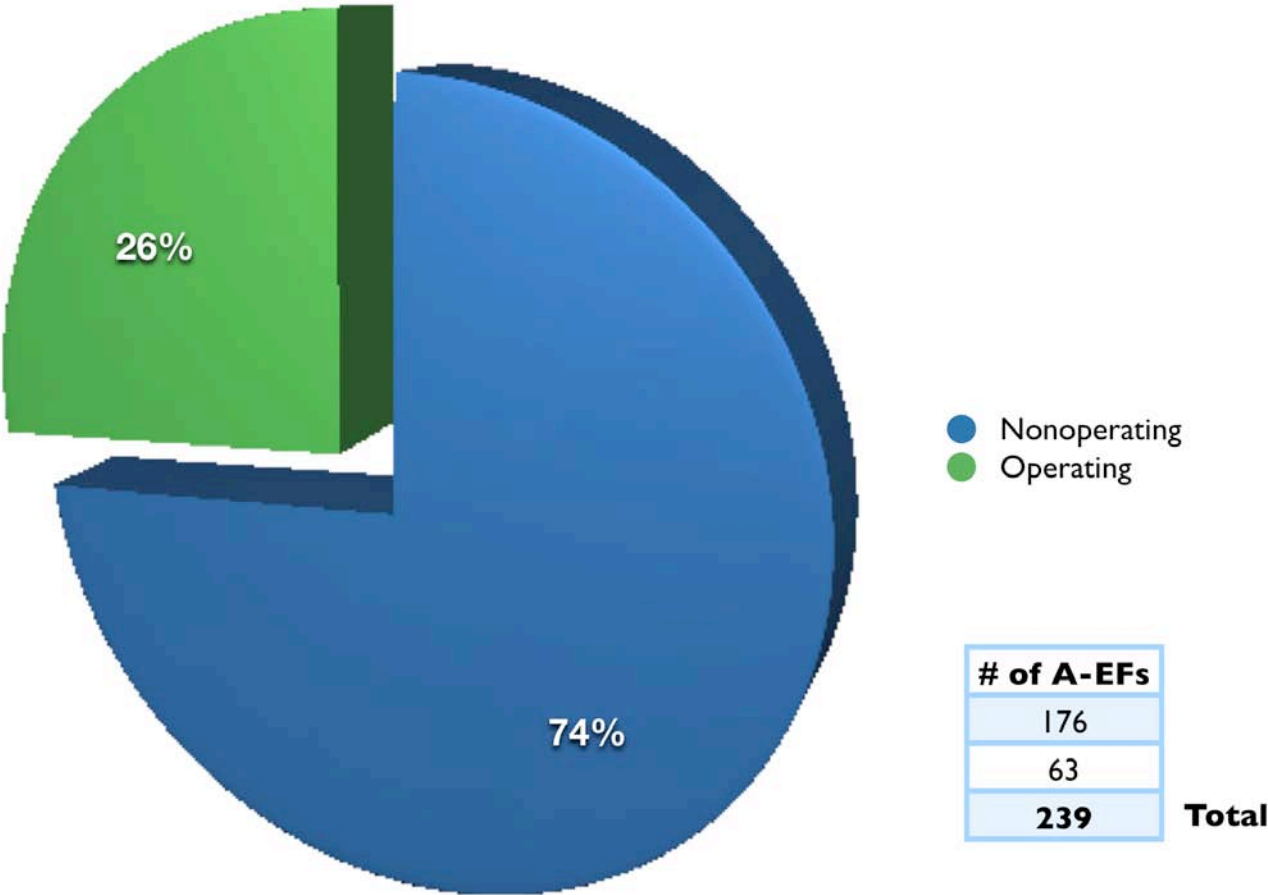
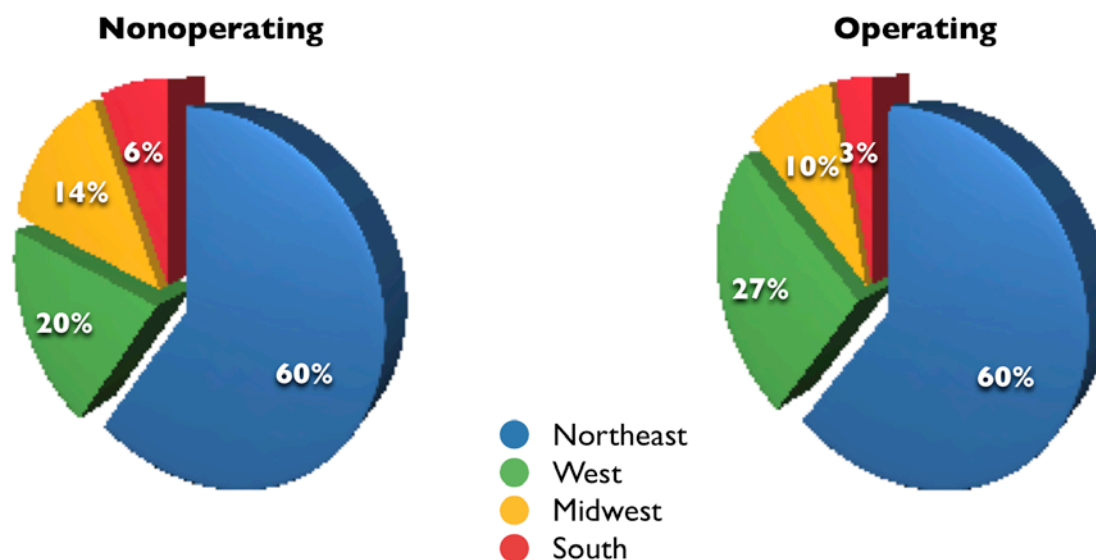
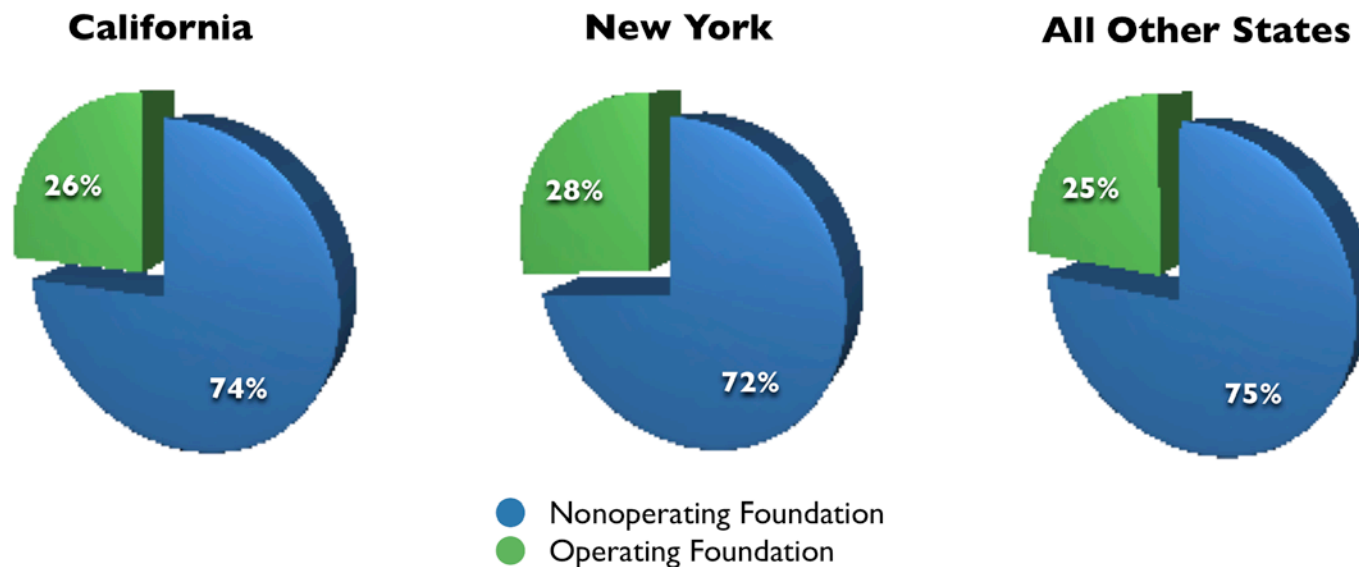


Figure 2.4. Geographic Distribution by Status and Region



Region of the Country	Nonoperating Foundation	Operating Foundation	Total
Northeast	105	38	143
West	35	17	52
Midwest	25	6	31
South	11	2	13
Total	176	63	239

Figure 2.5. Geographic Distribution by Status and Dominant States



State	Nonoperating Foundation	Operating Foundation	Total
CA	20	7	27
NY	78	30	108
All Others	78	26	104
Total	176	63	239

Figure 2.6. A-EF Assets: Total Population by Scale of Assets

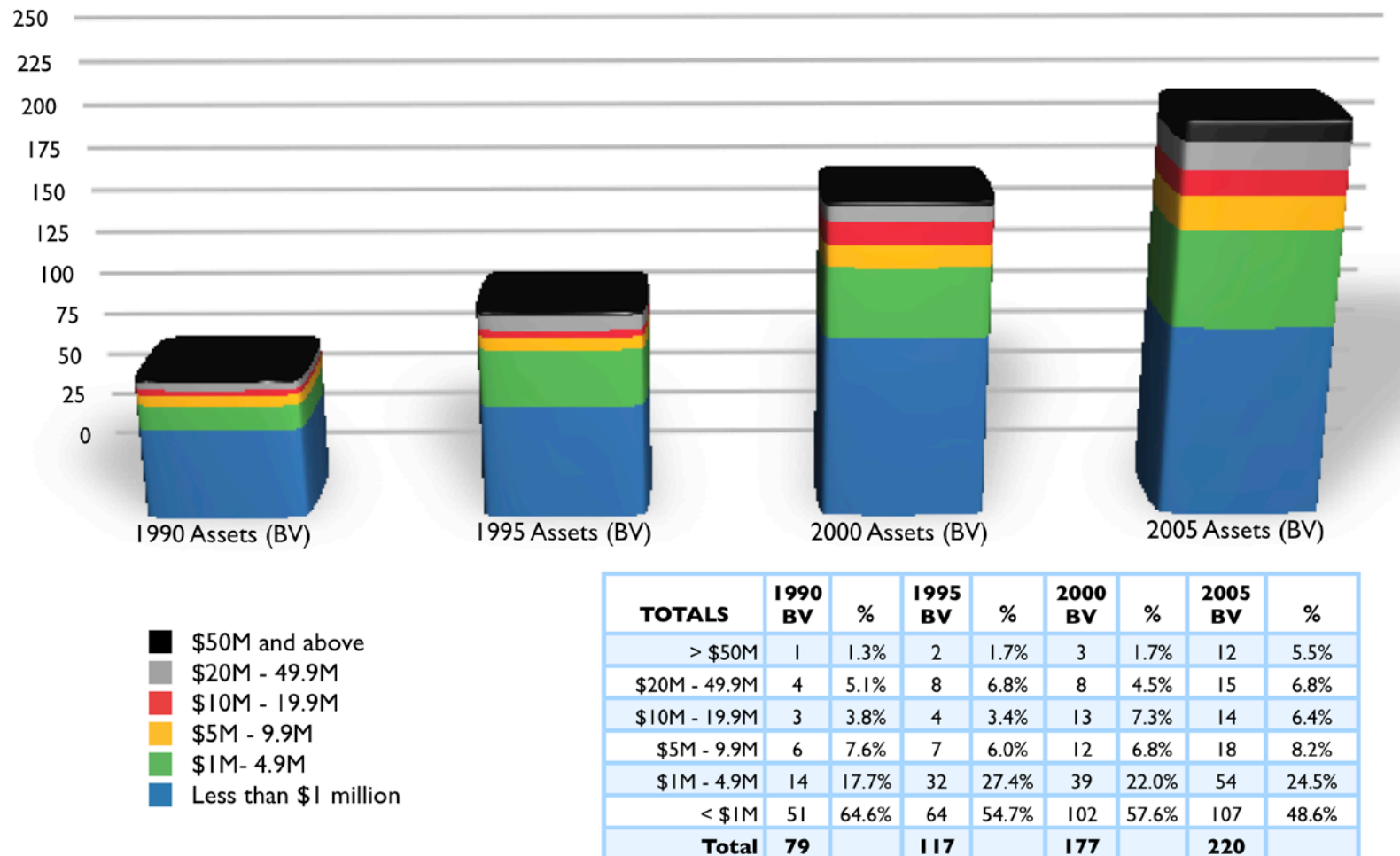
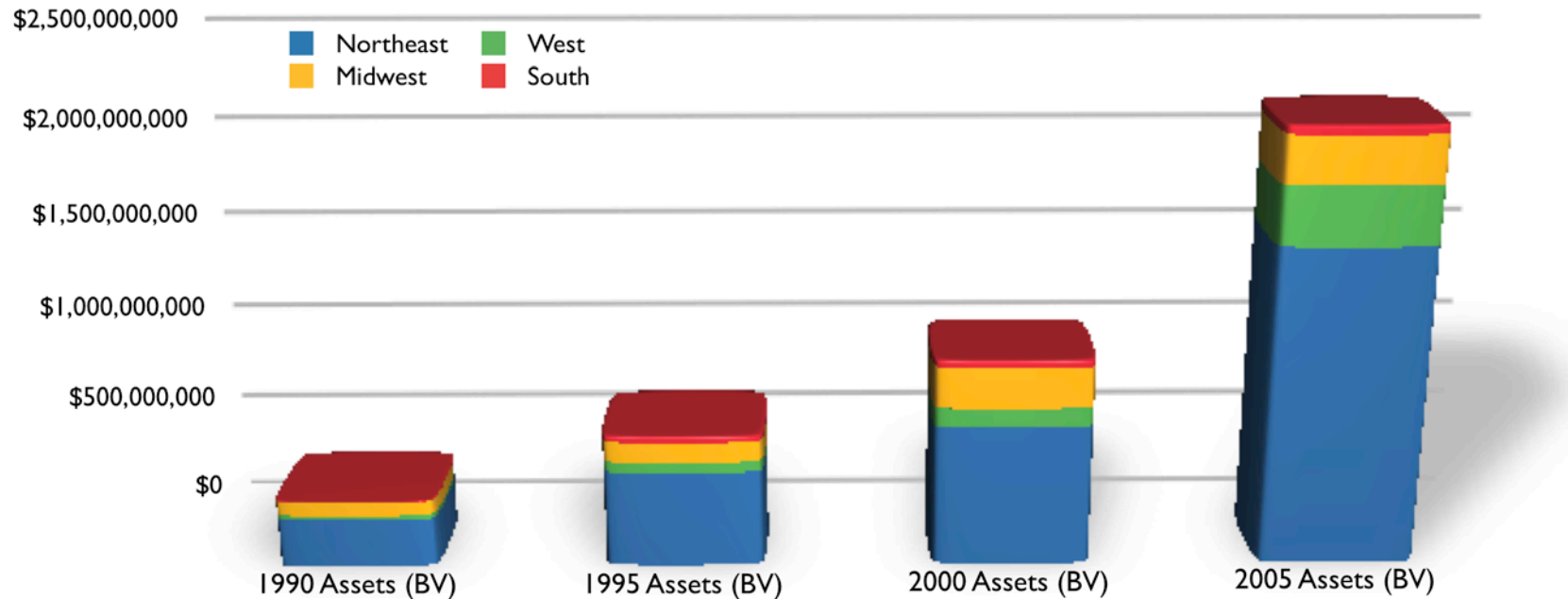


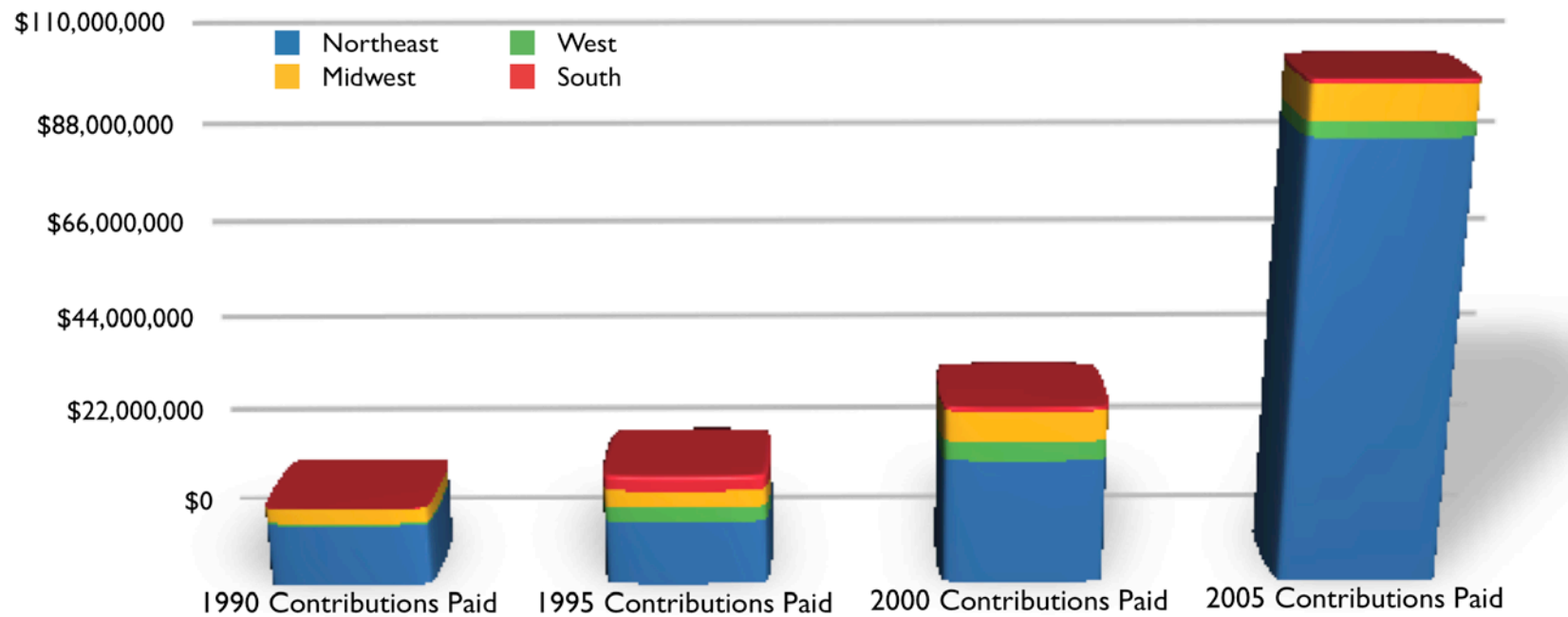
Figure 2.7. A-EF Assets: Total and Mean by Regions



TOTALS	1990 Total Assets - BV	1995 Total Assets - BV	2000 Total Assets - BV	2005 Total Assets - BV
Northeast	\$243,920,488	\$485,808,908	\$712,609,389	\$1,606,129,131
West	\$22,261,894	\$51,829,147	\$96,902,171	\$297,871,632
Midwest	\$70,253,430	\$102,844,235	\$200,457,852	\$236,495,474
South	\$4,465,376	\$31,527,743	\$41,064,938	\$48,410,922
Total	\$340,901,188	\$672,010,033	\$1,051,034,350	\$2,188,907,159

MEAN	1990 Total Assets - BV	1995 Total Assets - BV	2000 Total Assets - BV	2005 Total Assets - BV
Northeast	\$5,189,798	\$7,144,249	\$6,918,538	\$12,450,613
West	\$1,590,135	\$2,468,055	\$2,550,057	\$6,079,013
Midwest	\$5,018,102	\$5,142,212	\$8,352,411	\$8,155,016
South	\$893,075	\$3,503,083	\$3,422,078	\$3,723,917
Mean	\$4,261,265	\$5,695,000	\$5,938,047	\$9,949,578

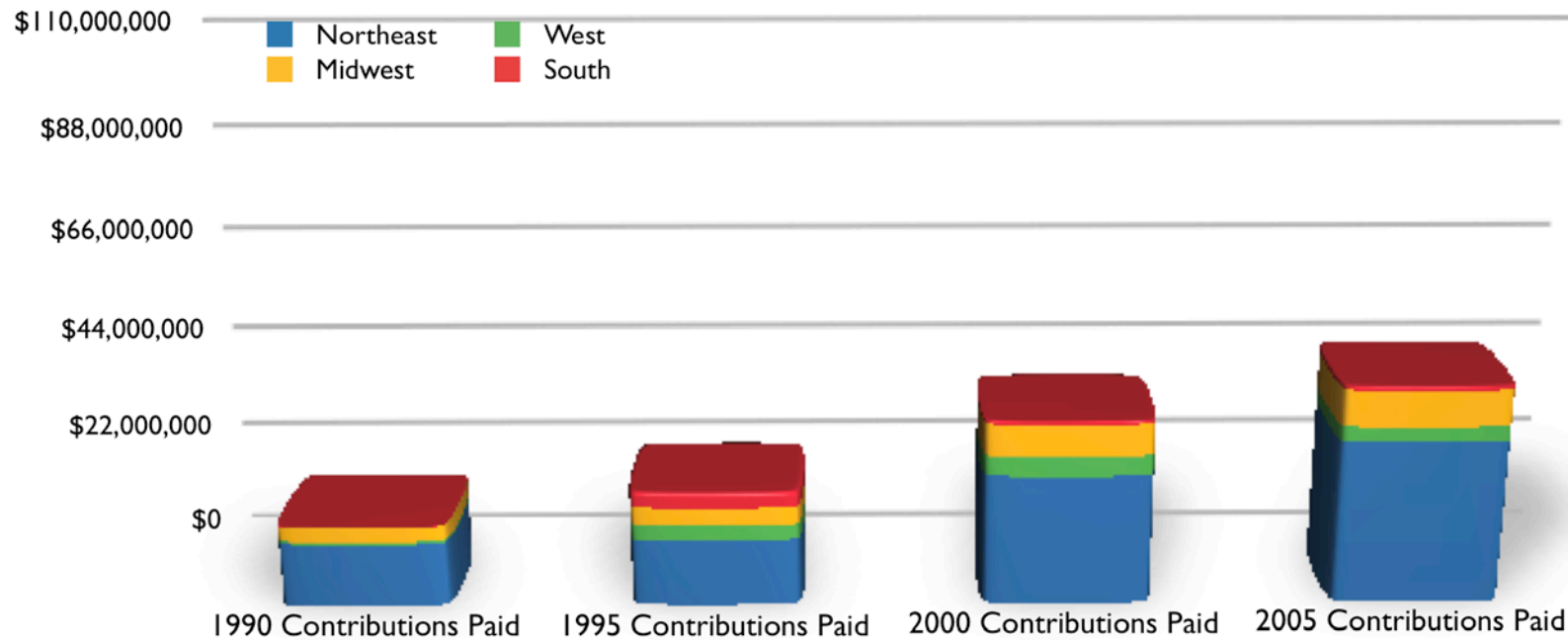
**Figure 2.8. Annual Contributions, Gifts, Grants Paid:
Total and Means by Region**



TOTALS	1990 Cont. Paid	1995 Cont. Paid	2000 Cont. Paid	2005 Cont. Paid
Northeast	\$13,360,132	\$13,972,830	\$27,373,369	\$95,162,021
West	\$554,957	\$3,299,815	\$4,194,756	\$3,204,161
Midwest	\$3,167,276	\$3,701,330	\$6,671,972	\$7,523,511
South	\$81,300	\$3,237,032	\$790,574	\$997,143
Total	\$17,163,665	\$24,211,007	\$39,030,671	\$106,886,836

MEAN	1990 Cont. Paid	1995 Cont. Paid	2000 Cont. Paid	2005 Cont. Paid
Northeast	\$284,258	\$205,483	\$265,761	\$715,504
West	\$39,640	\$157,134	\$110,388	\$64,083
Midwest	\$211,152	\$185,067	\$290,086	\$259,431
South	\$16,260	\$359,670	\$65,881	\$76,703
Mean	\$211,897	\$205,178	\$221,765	\$475,053

**Figure 2.8a. Annual Contributions, Gifts, Grants Paid:
Total and Means by Region Without Rothschild
Foundation Grant**



TOTALS	1990 Cont. Paid	1995 Cont. Paid	2000 Cont. Paid	2005 Cont. Paid
Northeast	\$13,360,132	\$13,972,830	\$27,373,369	\$34,312,057
West	\$554,957	\$3,299,815	\$4,194,756	\$3,204,161
Midwest	\$3,167,276	\$3,701,330	\$6,671,972	\$7,523,511
South	\$81,300	\$3,237,032	\$790,574	\$997,143
Total	\$17,163,665	\$24,211,007	\$39,030,671	\$46,036,872

MEAN	1990 Cont. Paid	1995 Cont. Paid	2000 Cont. Paid	2005 Cont. Paid
Northeast	\$284,258	\$205,483	\$265,761	\$257,985
West	\$39,640	\$157,134	\$110,388	\$64,083
Midwest	\$211,152	\$185,067	\$290,086	\$259,431
South	\$16,260	\$359,670	\$65,881	\$76,703
Mean	\$211,897	\$205,178	\$221,765	\$204,608

3. Field Snapshots:

Five-Year Intervals and 15-Year Aggregate

Figure 3.1. A-EFs Snapshot: 1990

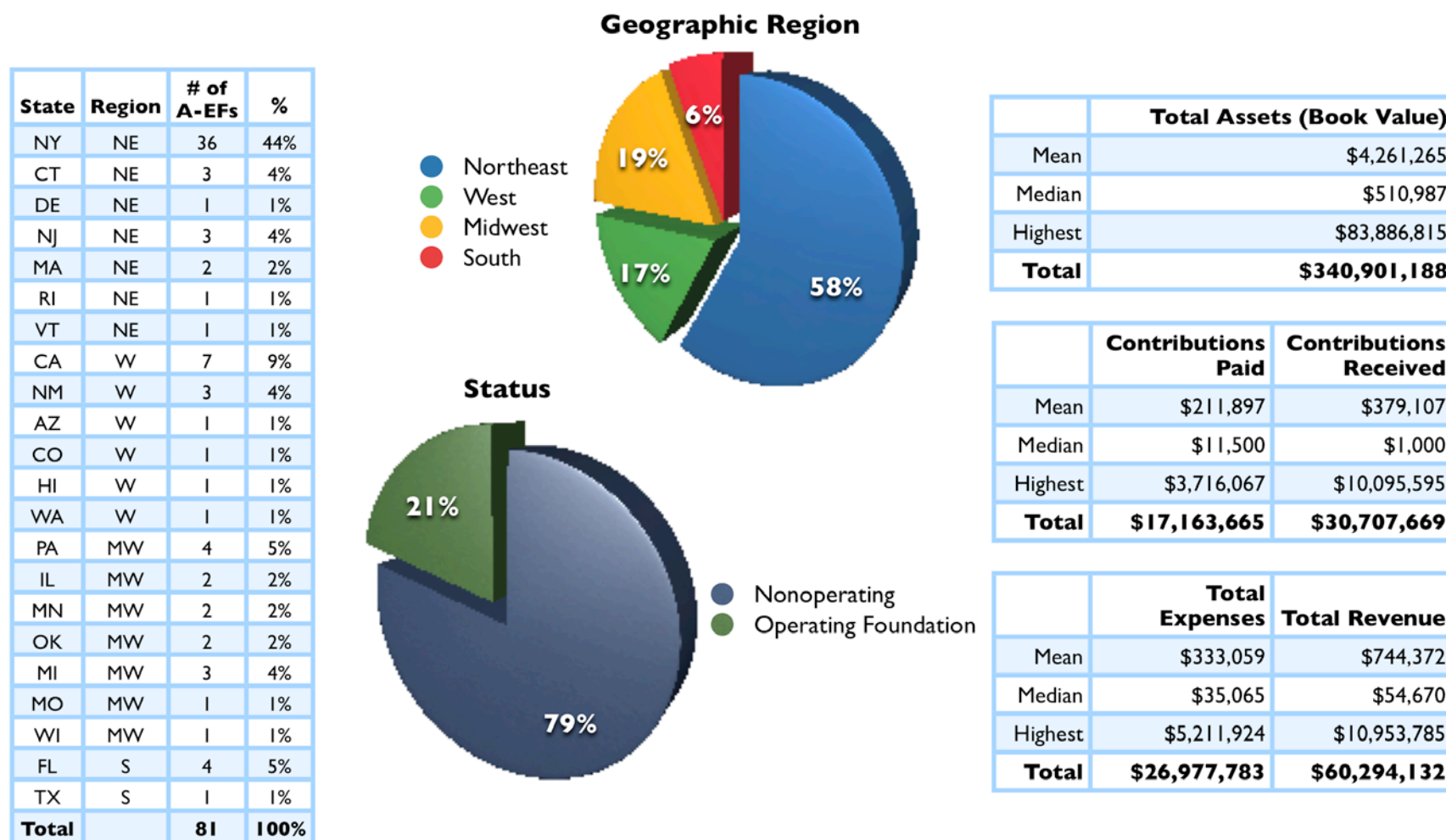
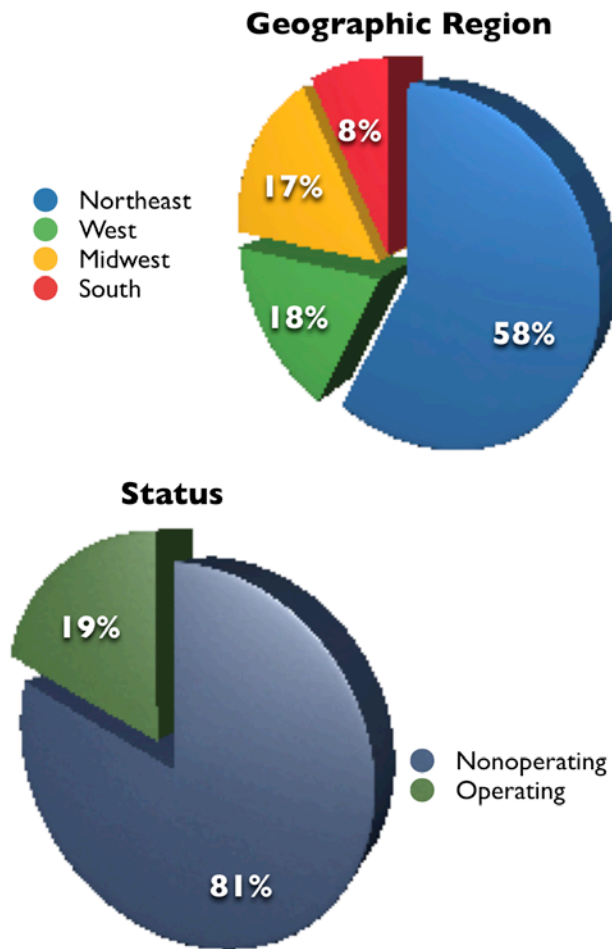


Figure 3.2. A-EFs Snapshot: 1995

State	Region	# of A-EFs	%
NY	NE	52	44%
MA	NE	6	5%
CT	NE	3	3%
DE	NE	1	1%
NJ	NE	4	3%
RI	NE	1	1%
VT	NE	1	1%
CA	W	11	9%
AZ	W	2	2%
NM	W	3	3%
CO	W	1	1%
HI	W	1	1%
UT	W	1	1%
WA	W	2	2%
PA	MW	5	4%
IL	MW	3	3%
MN	MW	3	3%
OK	MW	2	2%
MI	MW	3	3%
MO	MW	1	1%
OH	MW	1	1%
WI	MW	2	2%
FL	S	7	6%
NC	S	1	1%
TX	S	1	1%
Total		118	100%



	Total Assets (Book Value)
Mean	\$5,695,000
Median	\$680,936
Highest	\$109,667,091
Total	\$672,010,033

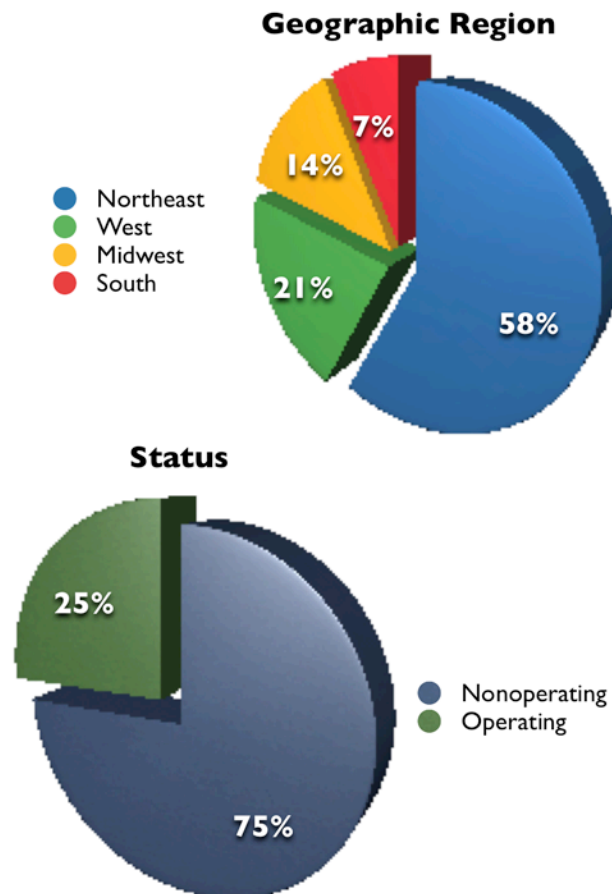
	Total Assets (Fair Market Value)
Mean	\$6,418,736
Median	\$844,144
Highest	\$107,148,324
Total	\$757,410,873

	Contributions Paid	Contributions Received
Mean	\$205,178	\$579,353
Median	\$13,005	\$3,161
Highest	\$4,508,741	\$40,456,223
Total	\$24,211,007	\$68,363,620

	Total Expenses	Total Revenue
Mean	\$395,176	\$870,817
Median	\$64,541	\$65,827
Highest	\$8,395,561	\$40,703,300
Total	\$46,630,743	\$102,756,450

Figure 3.3. A-EFs Snapshot: 2000

State	Region	# of A-EFs	%
NY	NE	83	47%
CT	NE	4	2%
MA	NE	5	3%
MD	NE	1	1%
ME	NE	1	1%
DE	NE	3	2%
NJ	NE	4	2%
RI	NE	1	1%
VT	NE	1	1%
CA	W	19	11%
HI	W	3	2%
NM	W	5	3%
CO	W	2	1%
AZ	W	4	2%
ID	W	1	1%
UT	W	1	1%
WA	W	2	1%
WY	W	1	1%
PA	MW	7	4%
IL	MW	4	2%
MN	MW	3	2%
MO	MW	1	1%
OH	MW	2	1%
OK	MW	2	1%
MI	MW	3	2%
WI	MW	2	1%
FL	S	8	5%
TX	S	3	2%
NC	S	1	1%
Total	0	177	100%



	Total Assets (Book Value)
Mean	\$5,938,047
Median	\$752,783
Highest	\$166,196,000
Total	\$1,051,034,350

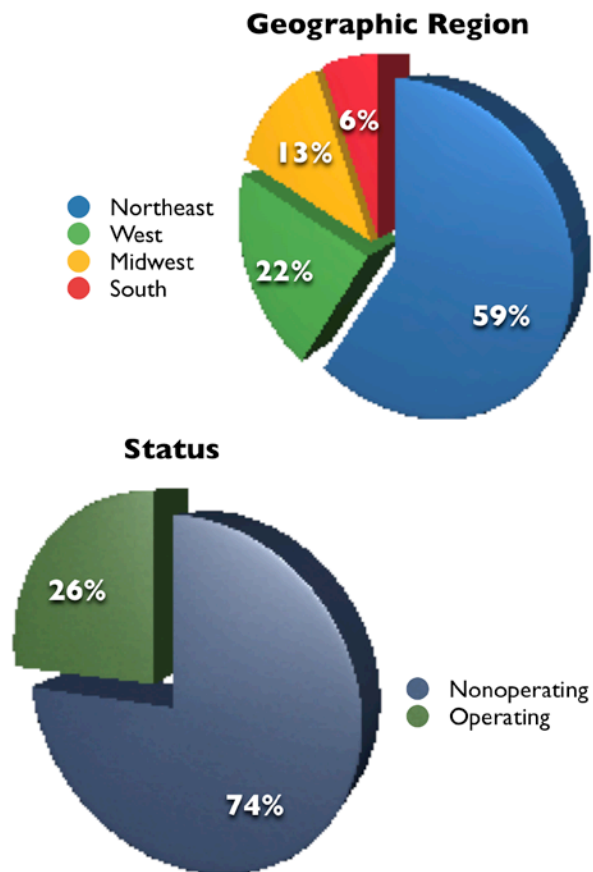
	Total Assets (Fair Market)
Mean	\$7,651,817
Median	\$864,262
Highest	\$185,919,756
Total	\$1,331,416,122

	Contributions Paid	Contributions Received
Mean	\$221,765	\$224,221
Median	\$10,520	\$1,388
Highest	\$6,503,300	\$6,998,247
Total	\$39,030,671	\$39,462,824

	Total Expenses	Total Revenue
Mean	\$449,445	\$839,644
Median	\$74,311	\$104,014
Highest	\$12,704,940	\$22,417,938
Total	\$79,551,741	\$147,777,350

State	Region	# of A-EFs	%
NY	NE	102	45%
NJ	NE	8	4%
CT	NE	5	2%
MA	NE	6	3%
MD	NE	1	0%
ME	NE	2	1%
DE	NE	4	2%
DC	NE	2	1%
VT	NE	2	1%
RI	NE	1	0%
CA	W	27	12%
NM	W	6	3%
AZ	W	5	2%
CO	W	2	1%
HI	W	2	1%
UT	W	2	1%
WA	W	3	1%
ID	W	1	0%
SD	W	1	0%
WY	W	1	0%
PA	MW	7	3%
IL	MW	4	2%
MI	MW	5	2%
MN	MW	3	1%
OH	MW	3	1%
OK	MW	2	1%
IA	MW	1	0%
KS	MW	1	0%
MO	MW	1	0%
WI	MW	2	1%
FL	S	9	4%
TX	S	3	1%
NC	S	1	0%
Total		225	100%

Figure 3.4. A-EFs Snapshot: 2005



	Total Assets (Book Value)
Mean	\$9,949,578
Median	\$1,096,794
Highest	\$211,848,305
Total	\$2,188,907,159

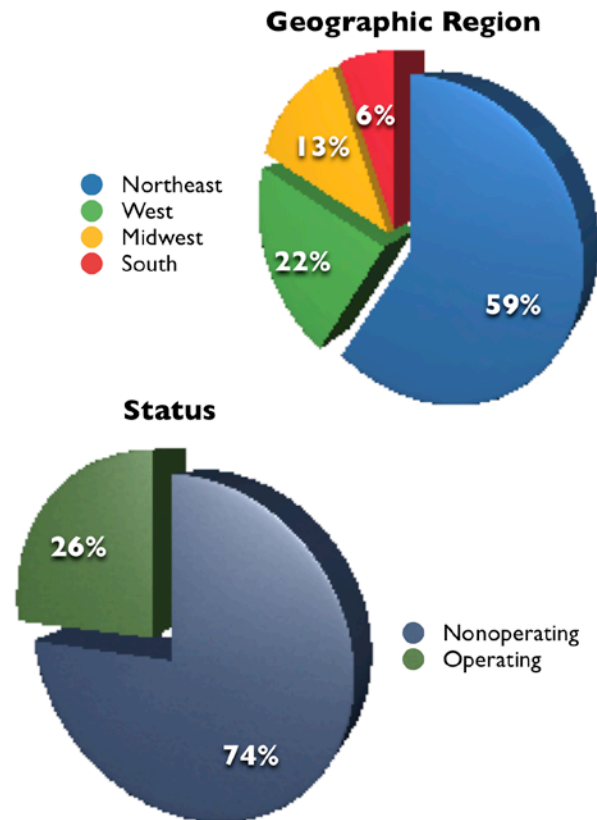
	Total Assets (Fair Market Value)
Mean	\$11,064,917
Median	\$1,171,573
Highest	\$230,461,192
Total	\$2,423,216,829

	Contributions Paid	Contributions Received
Mean	\$475,053	\$386,050
Median	\$12,850	\$0
Highest	\$60,855,837	\$26,443,278
Total	\$106,886,836	\$86,861,322

	Total Expenses	Total Revenue
Mean	\$745,236	\$783,177
Median	\$103,869	\$73,353
Highest	\$63,235,967	\$26,261,043
Total	\$167,677,999	\$176,214,822

State	Region	# of A-EFs	%
NY	NE	102	45%
NJ	NE	8	4%
CT	NE	5	2%
MA	NE	6	3%
MD	NE	1	0%
ME	NE	2	1%
DE	NE	4	2%
DC	NE	2	1%
VT	NE	2	1%
RI	NE	1	0%
CA	W	27	12%
NM	W	6	3%
AZ	W	5	2%
CO	W	2	1%
HI	W	2	1%
UT	W	2	1%
WA	W	3	1%
ID	W	1	0%
SD	W	1	0%
WY	W	1	0%
PA	MW	7	3%
IL	MW	4	2%
MI	MW	5	2%
MN	MW	3	1%
OH	MW	3	1%
OK	MW	2	1%
IA	MW	1	0%
KS	MW	1	0%
MO	MW	1	0%
WI	MW	2	1%
FL	S	9	4%
TX	S	3	1%
NC	S	1	0%
Total		225	100%

Figure 3.4a. A-EFs Snapshot: 2005 Without Rothschild Foundation Grant



	Total Assets (Book Value)
Mean	\$9,949,578
Median	\$1,096,794
Highest	\$211,848,305
Total	\$2,188,907,159

	Total Assets (Fair Market)
Mean	\$11,064,917
Median	\$1,171,573
Highest	\$230,461,192
Total	\$2,423,216,829

	Contributions Paid	Contributions Received
Mean	\$204,608	\$386,050
Median	\$12,396	\$0
Highest	\$8,588,281	\$26,443,278
Total	\$46,036,872	\$86,861,322

	Total Expenses	Total Revenue
Mean	\$474,791	\$783,177
Median	\$103,869	\$73,353
Highest	\$8,632,037	\$26,261,043
Total	\$106,828,035	\$176,214,822

Figure 3.5. Aggregate Field Revenue: 1990-2005

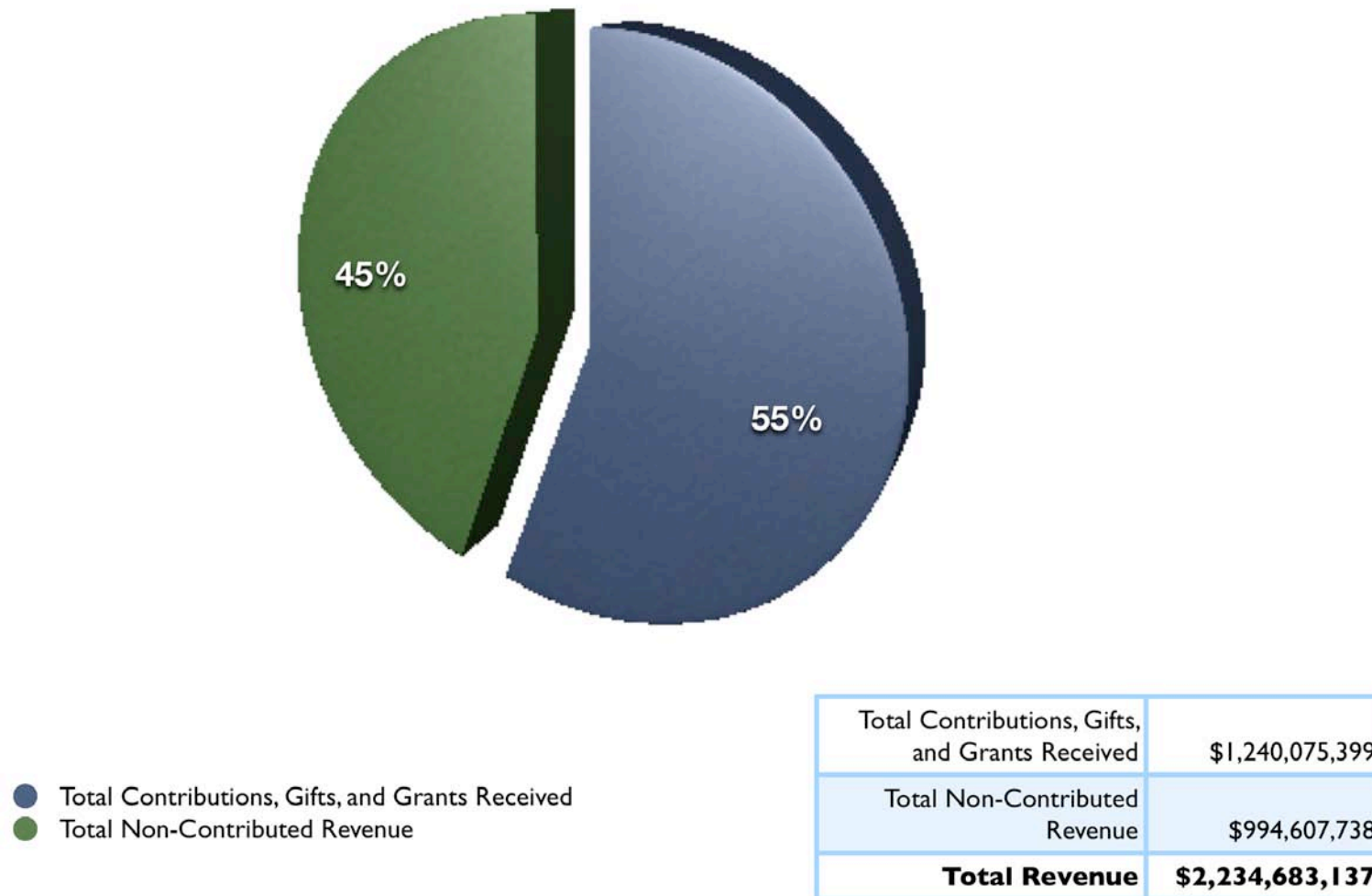


Figure 3.6. Aggregate Field Disbursements: 1990-2005

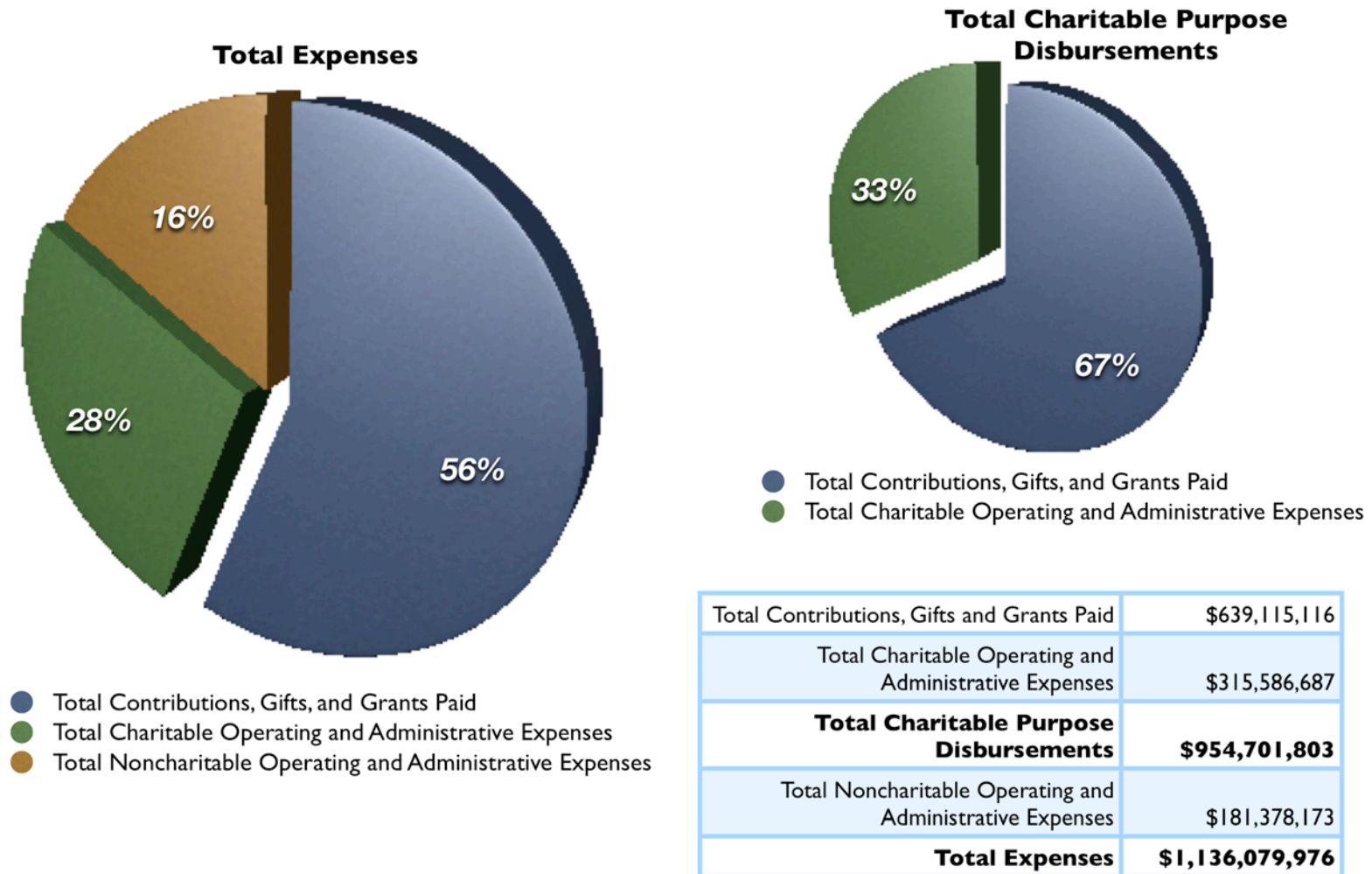


Figure 3.7. Field Assets as of 2005: Asset Classification

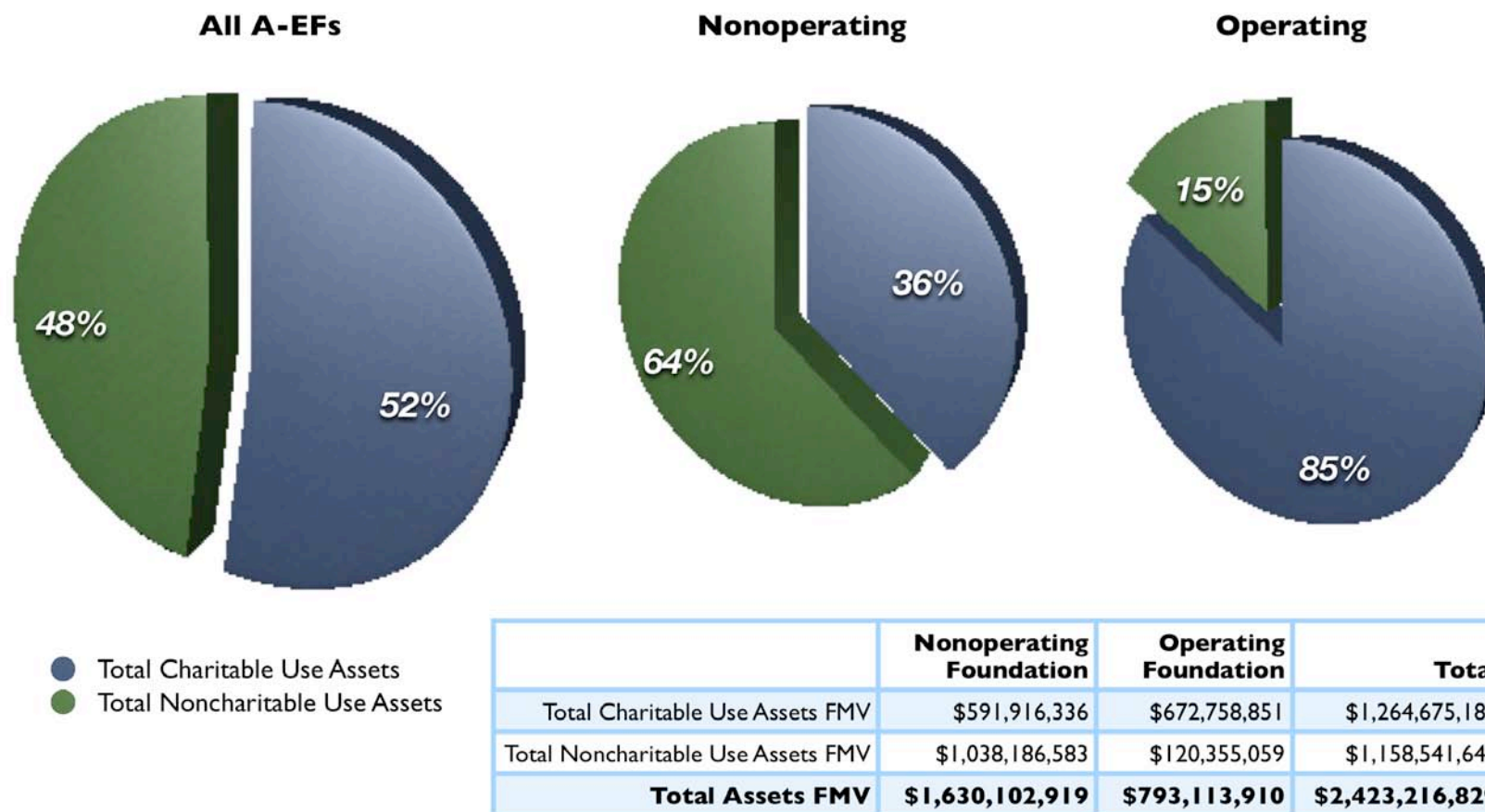
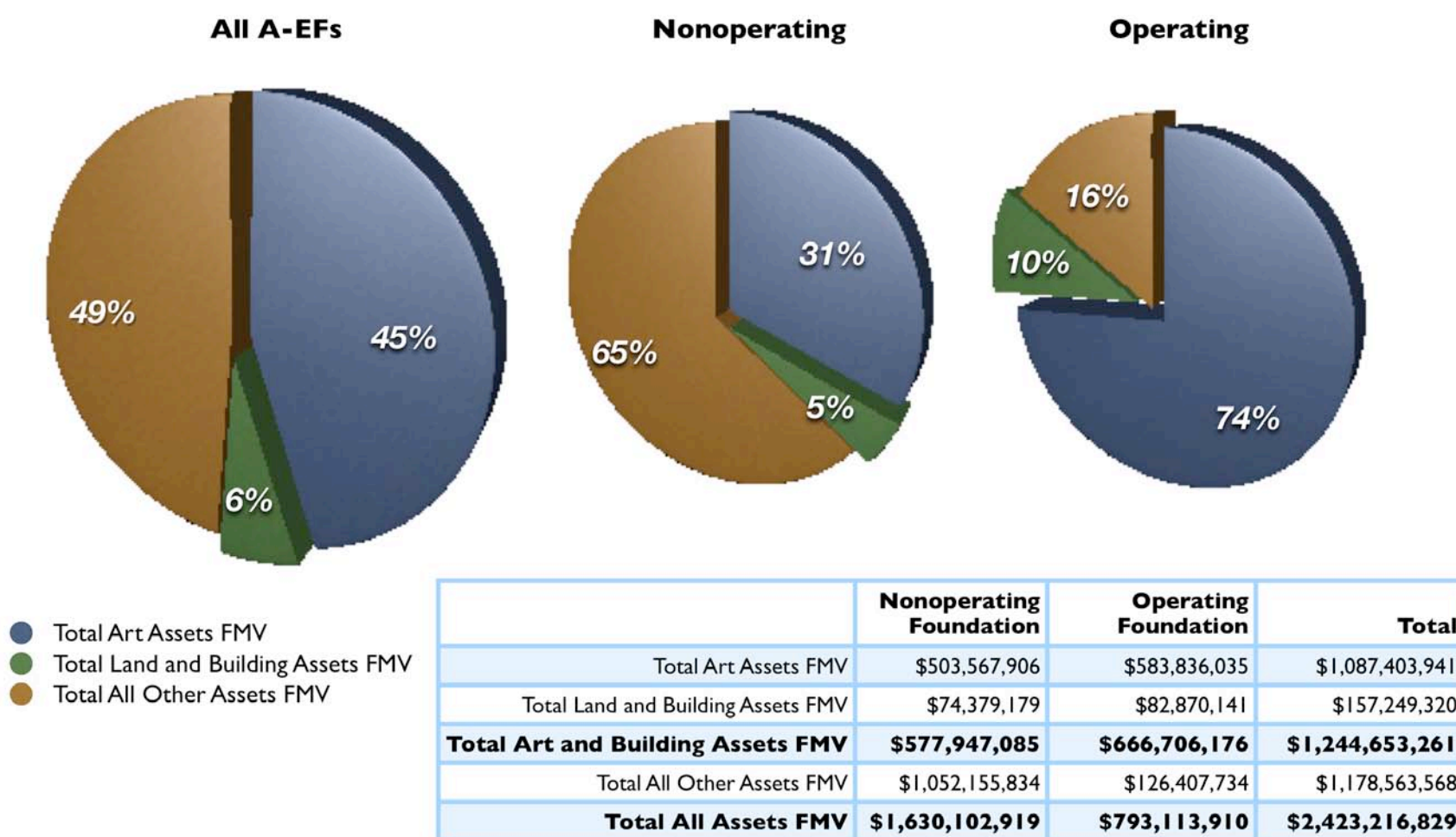


Figure 3.8. Field Assets as of 2005: Types of Assets



4. Creation of Artist-Endowed Foundations

Figure 4.1. Creation of A-EFs by Ruling Year

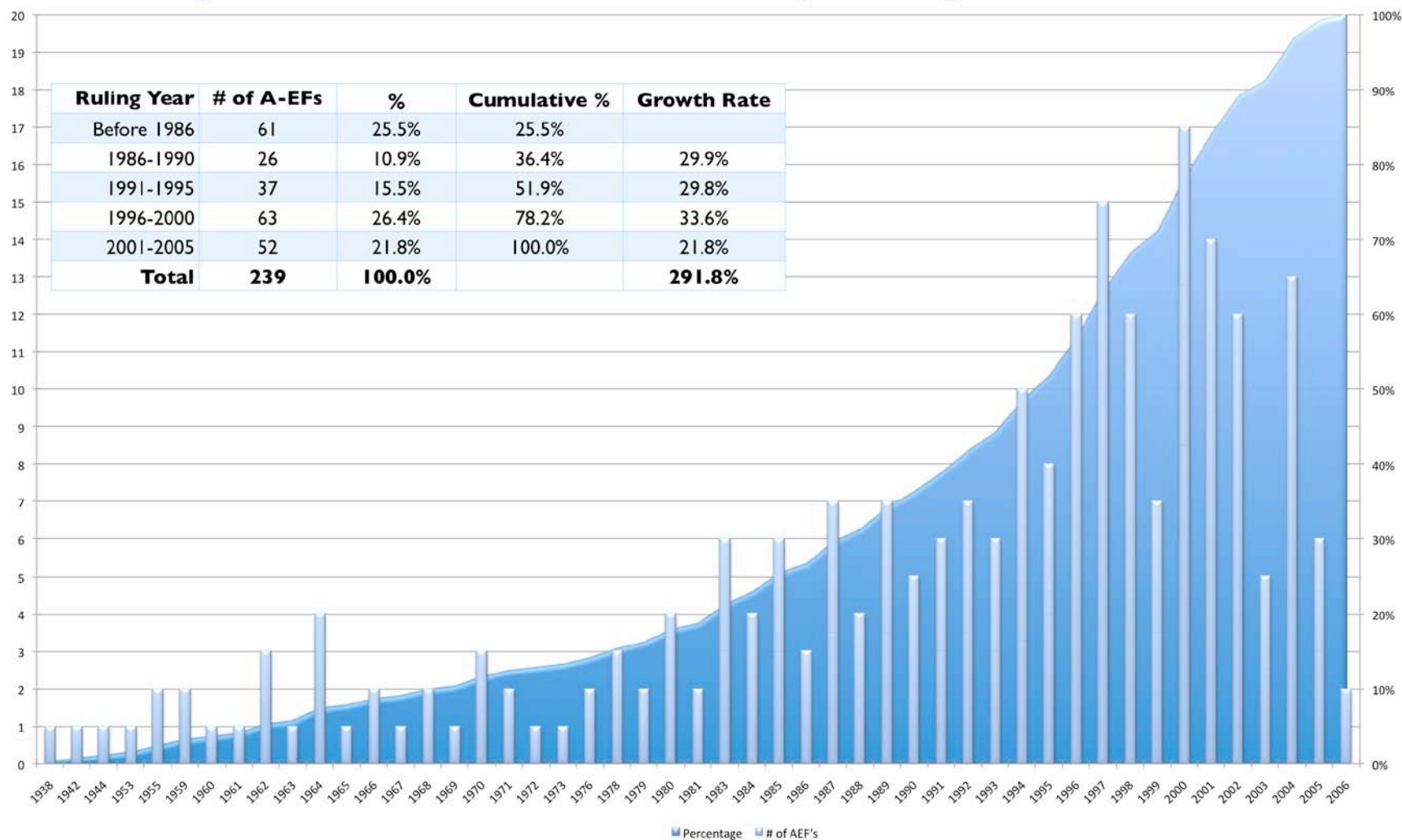
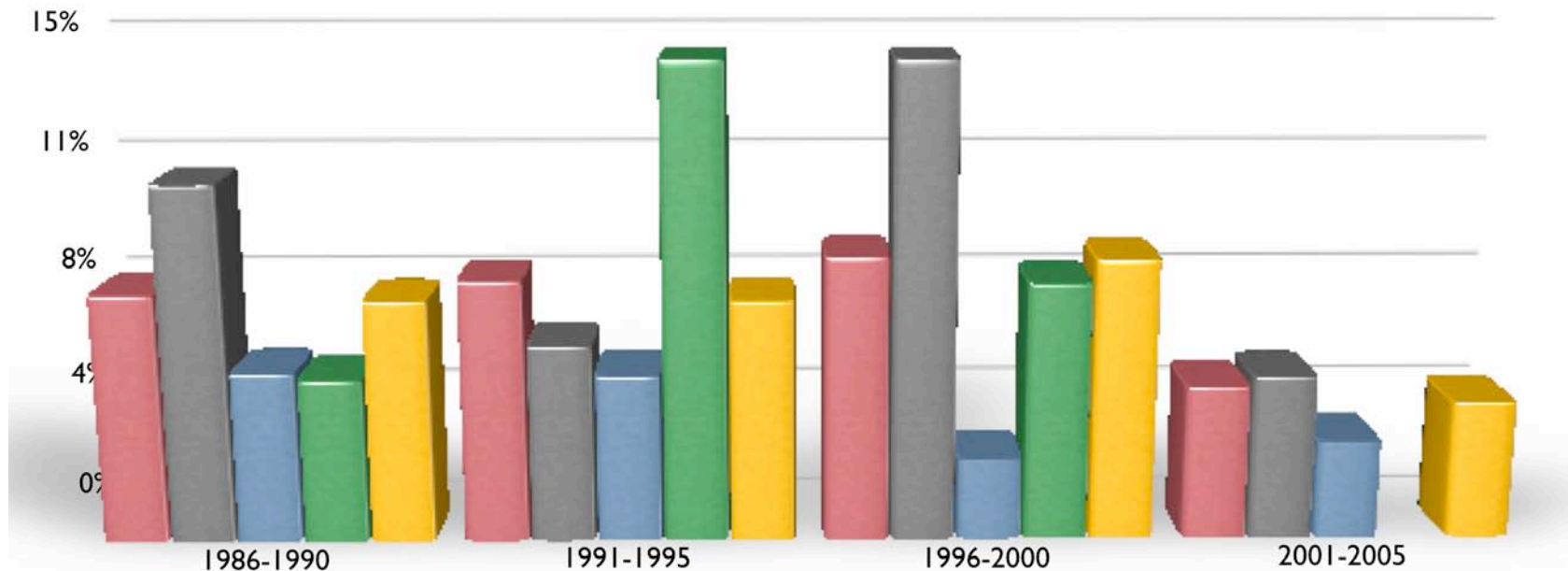


Figure 4.2. Increase in A-EF Creation by Ruling Year and Region



Ruling Year	Northeast	West	Midwest	South	Total
1986-1990	7.6%	10.9%	5.2%	5.0%	7.4%
1991-1995	8.0%	6.0%	5.1%	14.5%	7.4%
1996-2000	8.7%	14.5%	2.5%	7.9%	8.6%
2001-2005	4.7%	5.0%	3.0%	0.0%	4.2%
Mean	7.3%	9.1%	4.0%	6.8%	6.9%
Overall Growth Rate	249%	420%	94%	225%	237%

■ Northeast
■ West
■ Midwest
■ South
■ All A-EFs

Figure 4.3. Increase in A-EF Creation by Ruling Year and Status

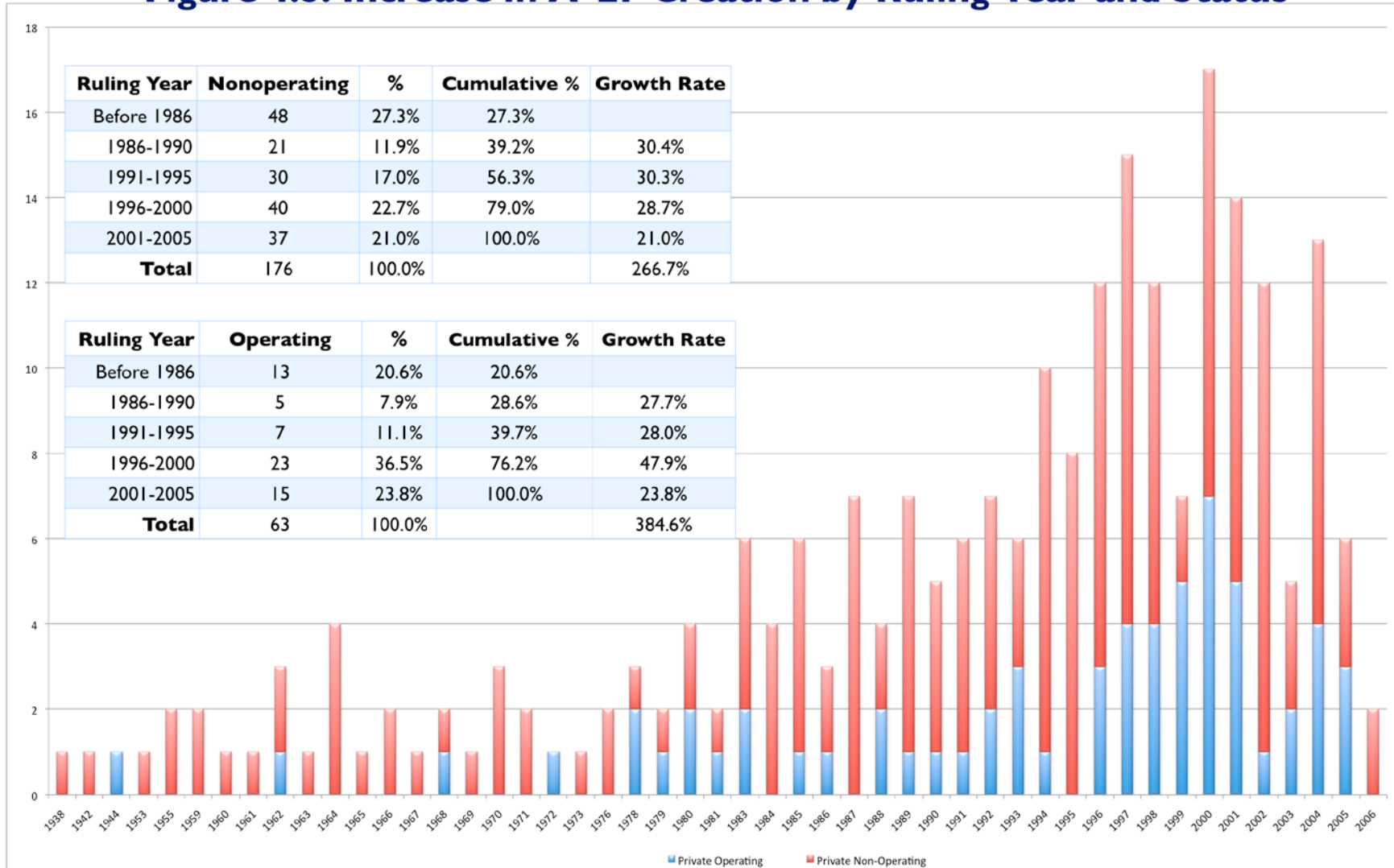
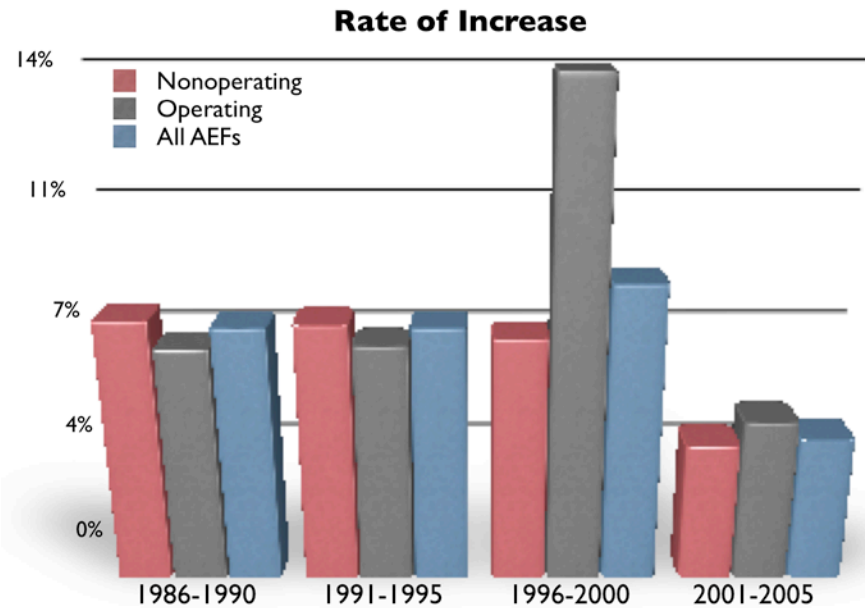
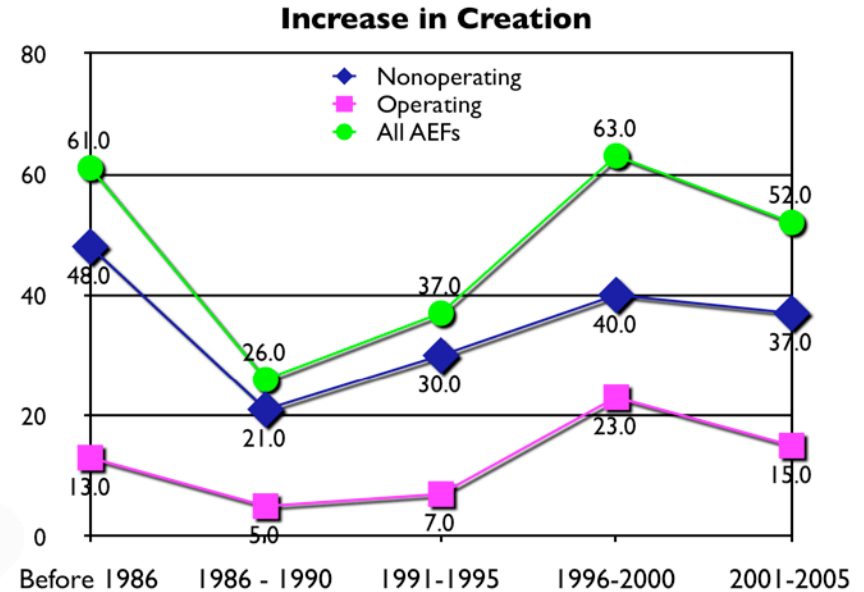


Figure 4.4. Increase in A-EF Creation by Ruling Year and Status



Ruling Year	Nonoperating	Operating	Total
1986-1990	7.6%	6.8%	7.4%
1991-1995	7.5%	6.9%	7.4%
1996-2000	7.1%	14.0%	8.6%
2001-2005	4.0%	4.7%	4.2%
Mean	6.6%	8.1%	6.9%
Overall Growth Rate	209%	350%	237%



Ruling Year	Nonoperating	Operating	Total
Before 1986	48	13	61
1986-1990	21	5	26
1991-1995	30	7	37
1996-2000	40	23	63
2001-2005	37	15	52
Total	176	63	239

**Figure 4.5. Rate of Increase in A-EF Creation
by Ruling Year, Region, and Status**

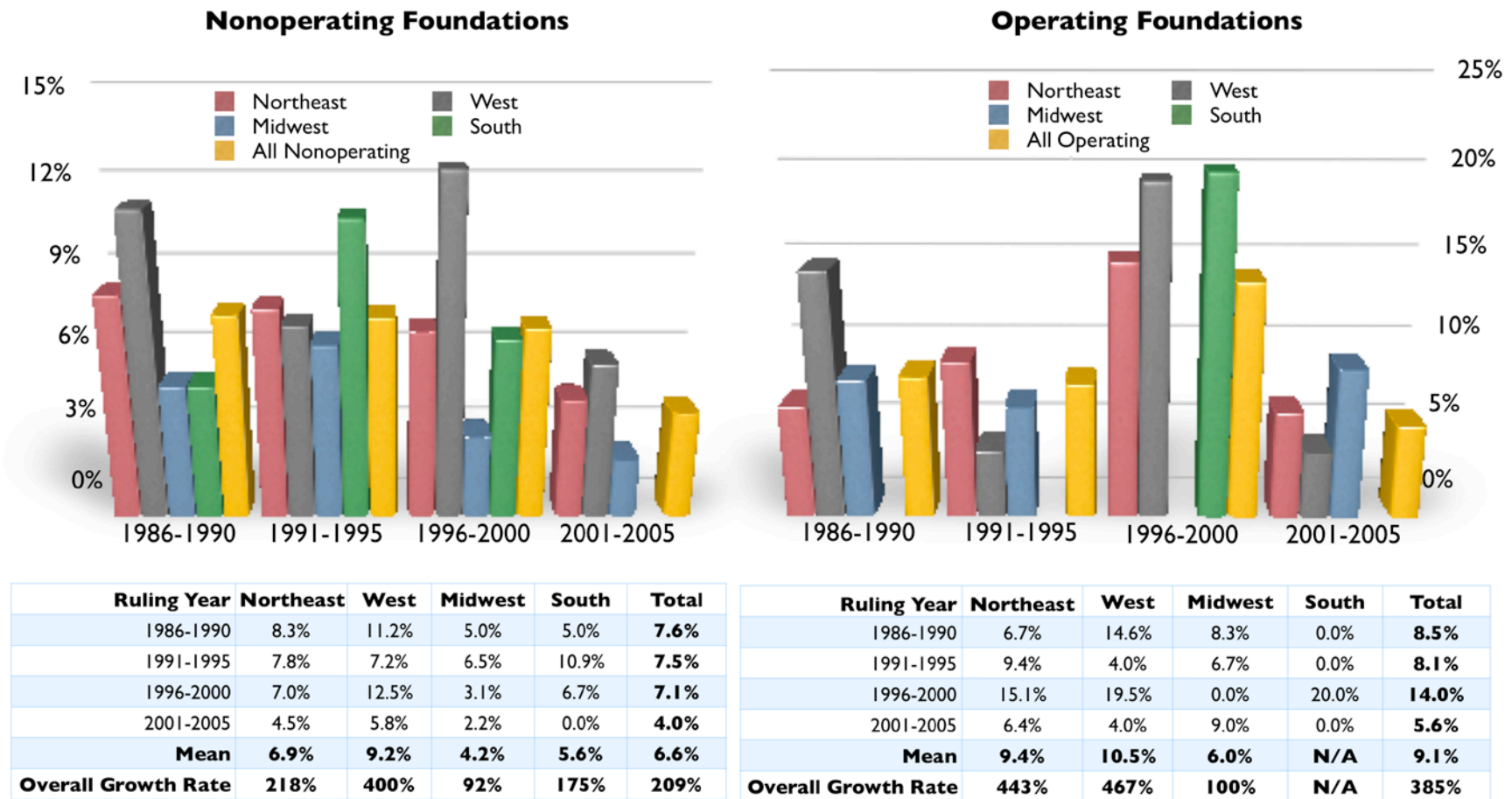
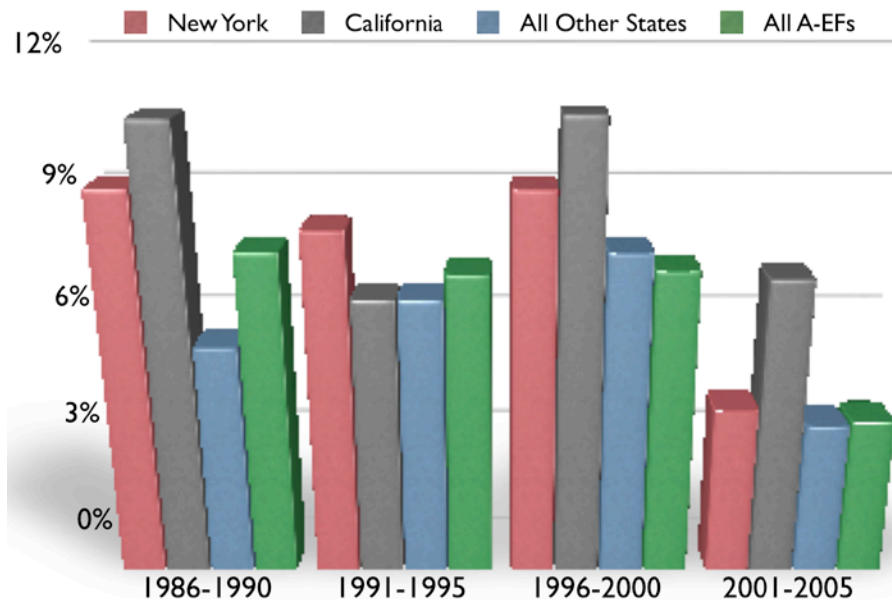
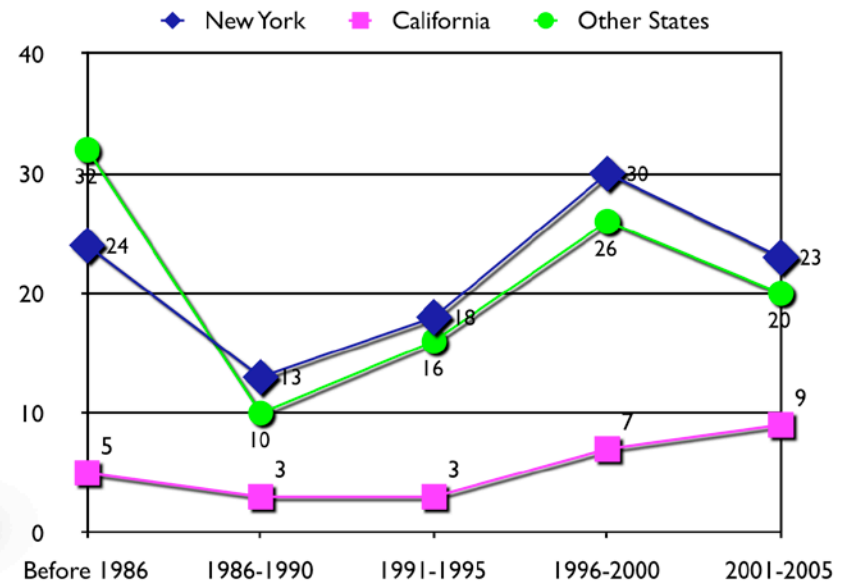


Figure 4.6. A-EF Creation and Rate of Increase in Creation by Ruling Year and Dominant States

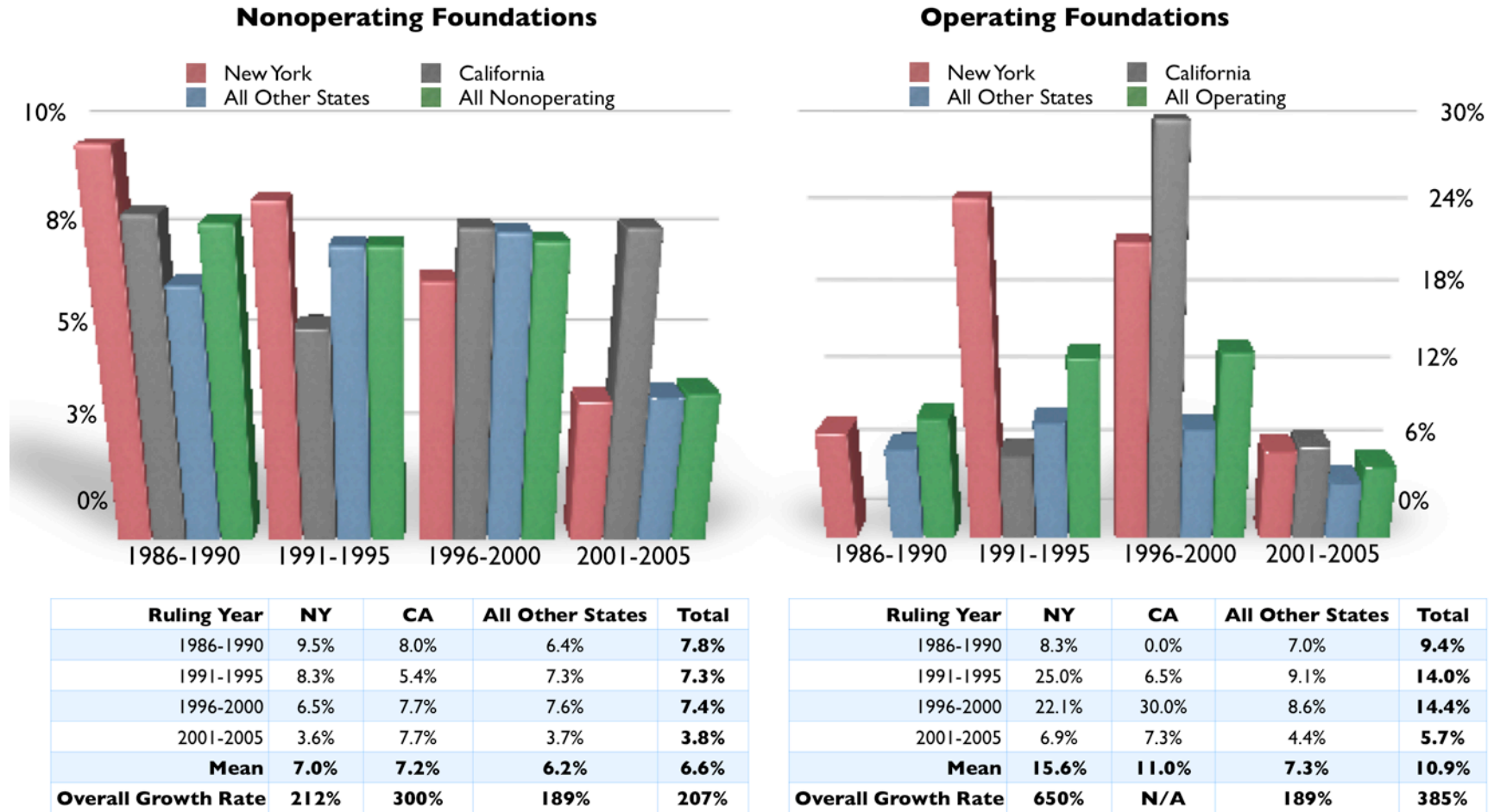


Ruling Year	NY	CA	All Other States	Total
1986-1990	9.2%	10.7%	5.6%	7.8%
1991-1995	8.3%	6.7%	6.7%	7.3%
1996-2000	9.2%	10.8%	7.8%	7.4%
2001-2005	4.1%	7.2%	3.7%	3.8%
Mean	7.7%	8.9%	5.9%	6.6%
Overall Growth Rate	260%	440%	189%	207%



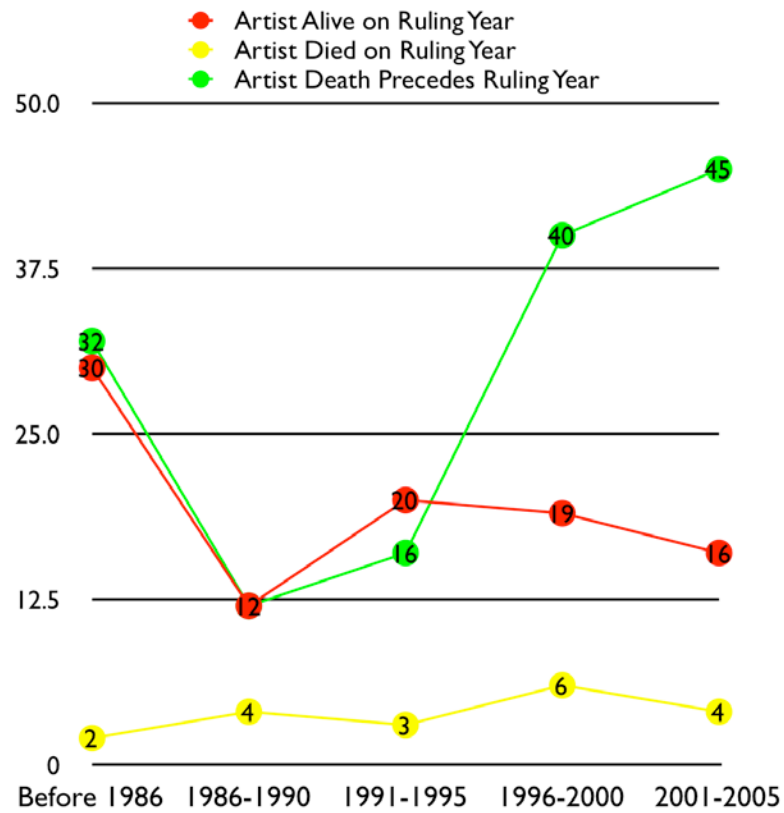
Ruling Year	NY	CA	All Other States	Total
Before 1986	24	5	32	61
1986-1990	13	3	10	26
1991-1995	18	3	16	37
1996-2000	30	7	26	63
2001-2005	23	9	20	52
Total	108	27	104	239

**Figure 4.7. Rate of Increase in A-EF Creation
by Ruling Year, Dominant States, and Status**



5. Lifetime and Posthumous Artist-Endowed Foundation Creation

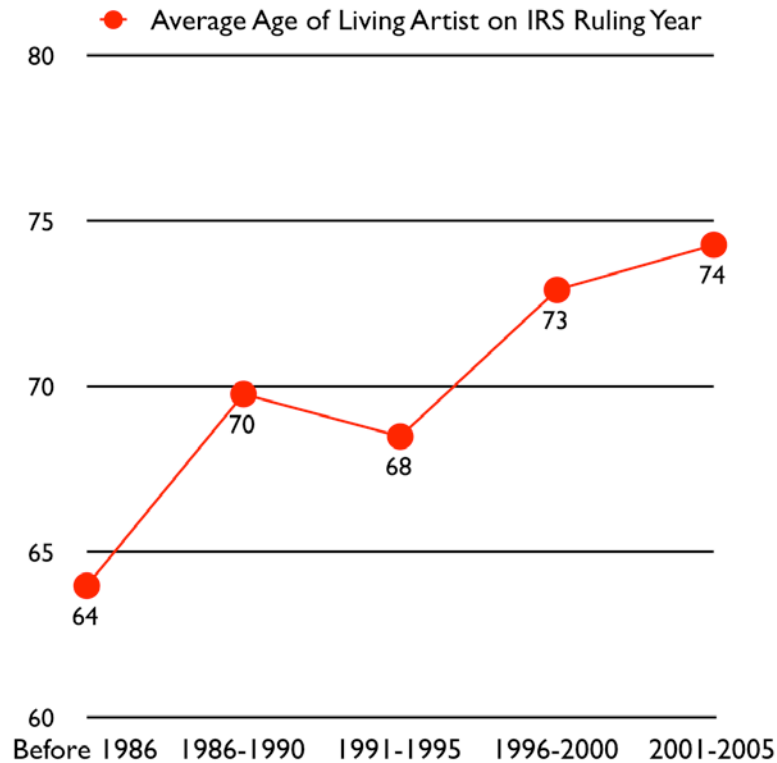
Figure 5.1. Lifetime and Posthumous A-EF Creation



Ruling Year	Artist Alive on Ruling Year	Artist Died on Ruling Year	Artist Death Precedes Year	Total
Before 1986	30	2	32	64
1986-1990	12	4	12	28
1991-1995	20	3	16	39
1996-2000	19	6	40	65
2001-2005	16	4	45	65
	97	19	145	261

Ruling Year	Artist Alive on Ruling Year	Artist Died on Ruling Year	Artist Death Precedes Year	Total
Before 1986	47%	3%	50%	100%
1986-1990	43%	14%	43%	100%
1991-1995	51%	8%	41%	100%
1996-2000	29%	9%	62%	100%
2001-2005	25%	6%	69%	100%
	37%	7%	56%	100%

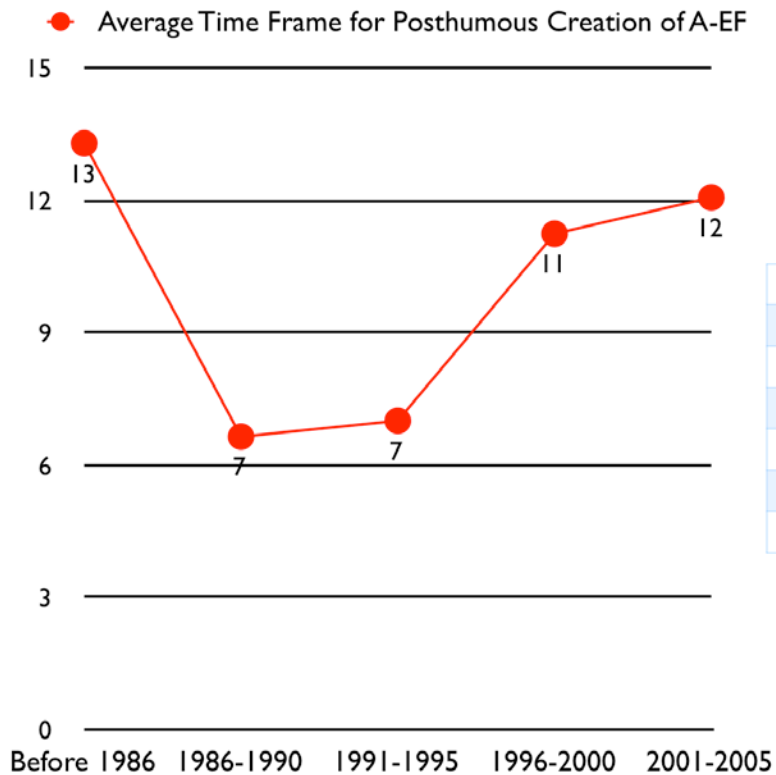
**Figure 5.2. Lifetime A-EF Creation:
Age of Artist on Ruling Year**



Ruling Year	N	Mean	Median	Oldest
Before 1986	36	64	62	89
1986-1990	17	70	74	90
1991-1995	25	68	68	89
1996-2000	32	73	73	90
2001-2005	30	74	74	98
Total	140	70	71	98

Includes Artists Whose Year of Death Coincides With Ruling Year

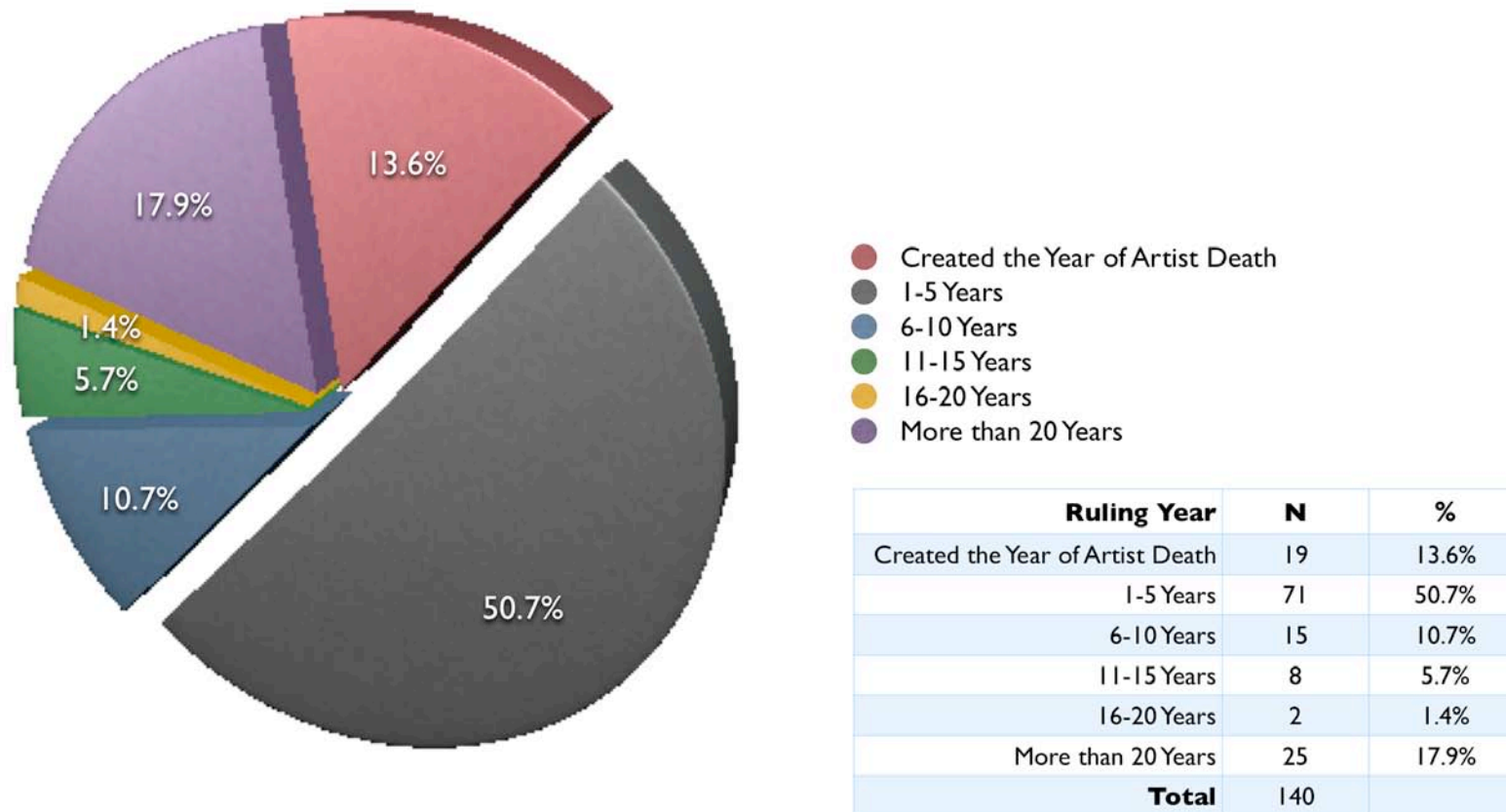
Figure 5.3. Posthumous A-EF Creation: Time Frame



Ruling Year	N	Mean	Median	Longest
Before 1986	28	13	5	78
1986-1990	11	7	6	16
1991-1995	14	7	2	58
1996-2000	33	11	4	74
2001-2005	35	12	3	58
Total	121	11	4	78

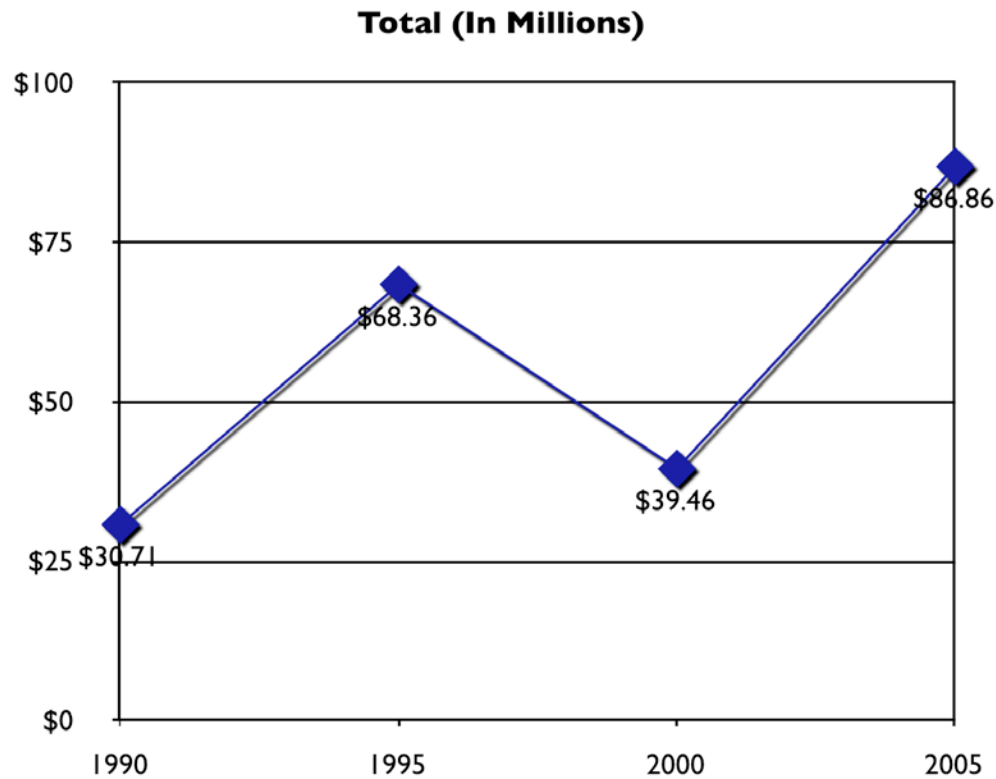
Excludes Artists Whose Year of Death Coincides With Ruling Year

**Figure 5.4. Posthumous A-EF Creation:
Time Frame Cohorts**



6. Annual Donor Contributions to Artist-Endowed Foundations

**Figure 6.1. Donor Contributions to A-EFs
in Snapshot Years**



Year	% Increase
1990-1995	123%
1995-2000	(42%)
2000-2005	120%
1990-2005	182%

**Figure 6.2. Mean and Median Donor Contributions
in Snapshot Years**

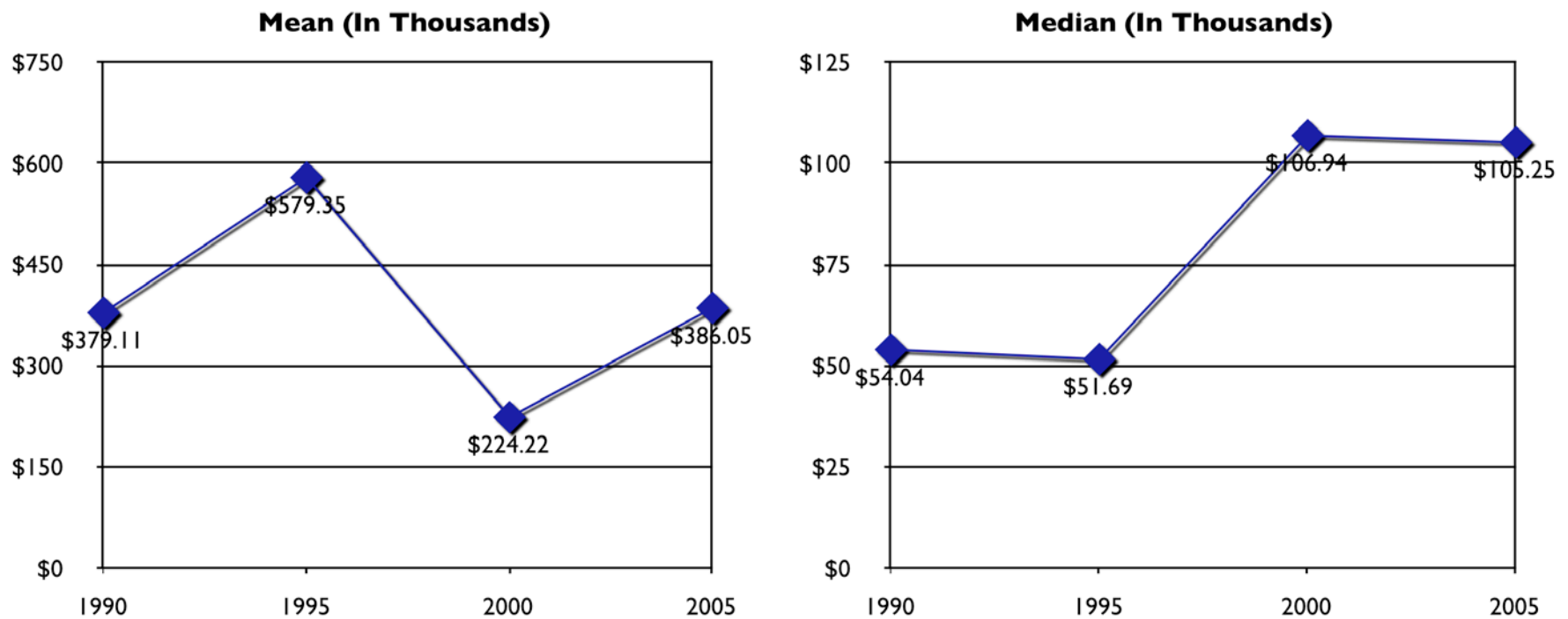


Figure 6.3. Donor Contributions by Foundation Status in Snapshot Years

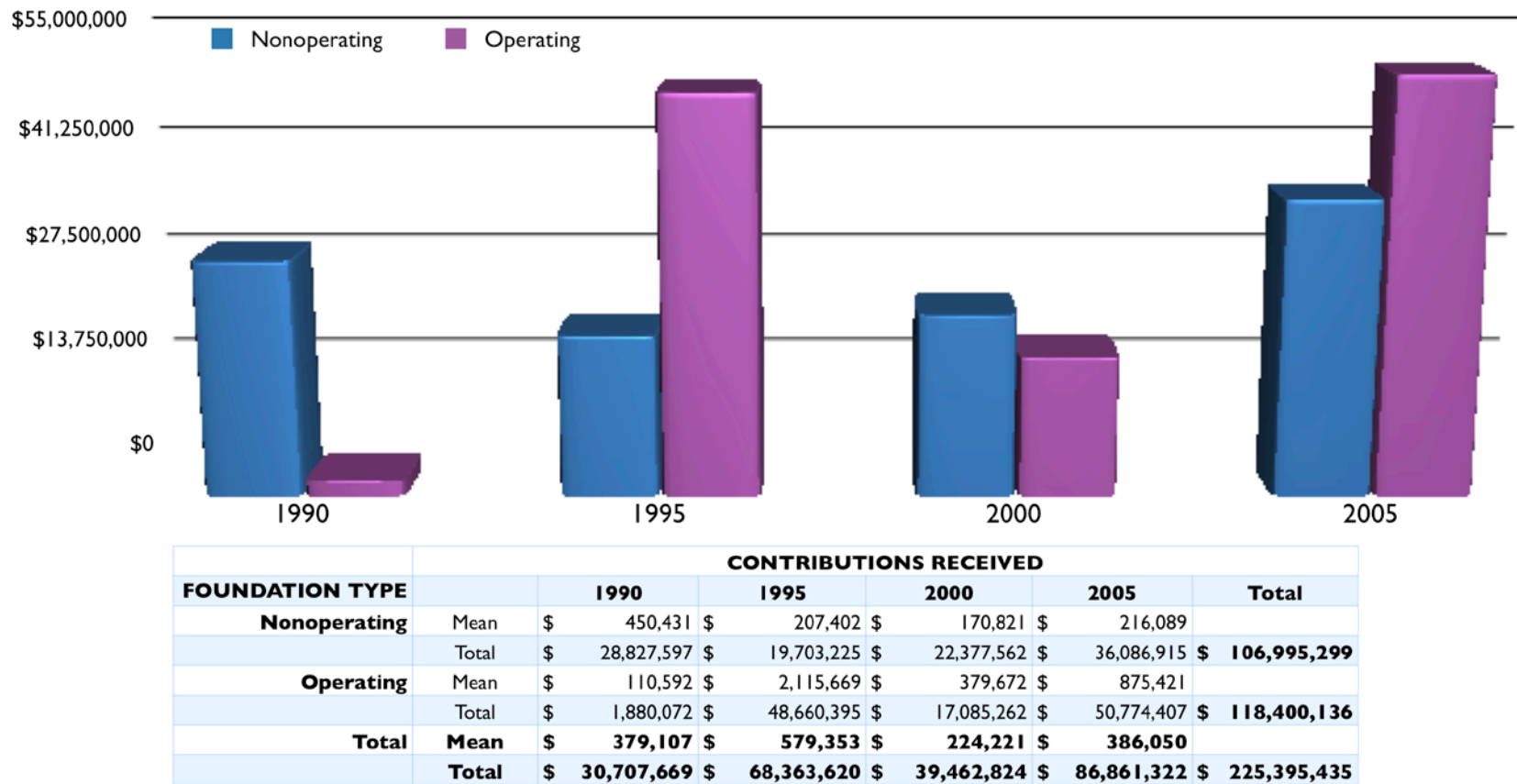
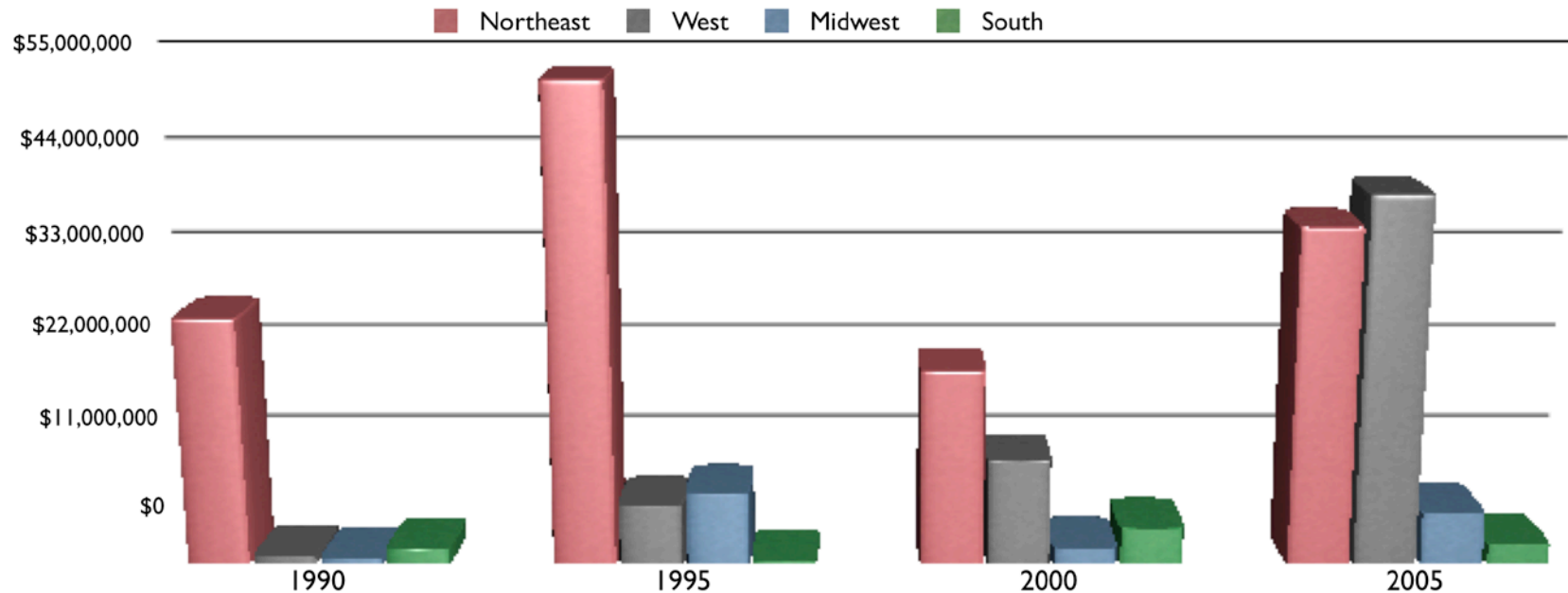


Figure 6.4. Total and Mean Donor Contributions by Region in Snapshot Years



Totals	1990 Contributions Received	1995 Contributions Received	2000 Contributions Received	2005 Contributions Received
Northeast	\$27,597,955	\$53,282,499	\$21,799,658	\$37,602,090
West	\$859,844	\$6,693,490	\$11,741,444	\$41,101,541
Midwest	\$578,039	\$8,070,141	\$1,828,299	\$5,889,693
South	\$1,671,831	\$317,490	\$4,093,423	\$2,267,998
Total	\$30,707,669	\$68,363,620	\$39,462,824	\$86,861,322

Mean	1990 Contributions Received	1995 Contributions Received	2000 Contributions Received	2005 Contributions Received
Northeast	\$587,191	\$783,566	\$211,647	\$282,722
West	\$61,417	\$318,738	\$308,985	\$822,031
Midwest	\$38,536	\$403,507	\$79,491	\$203,093
South	\$334,366	\$35,277	\$341,119	\$174,461
Total	\$379,107	\$579,353	\$224,221	\$386,050

7. Annual Artist-Endowed Foundation Revenue

Figure 7.1. Total, Mean and Median A-EF Revenue in Snapshot Years

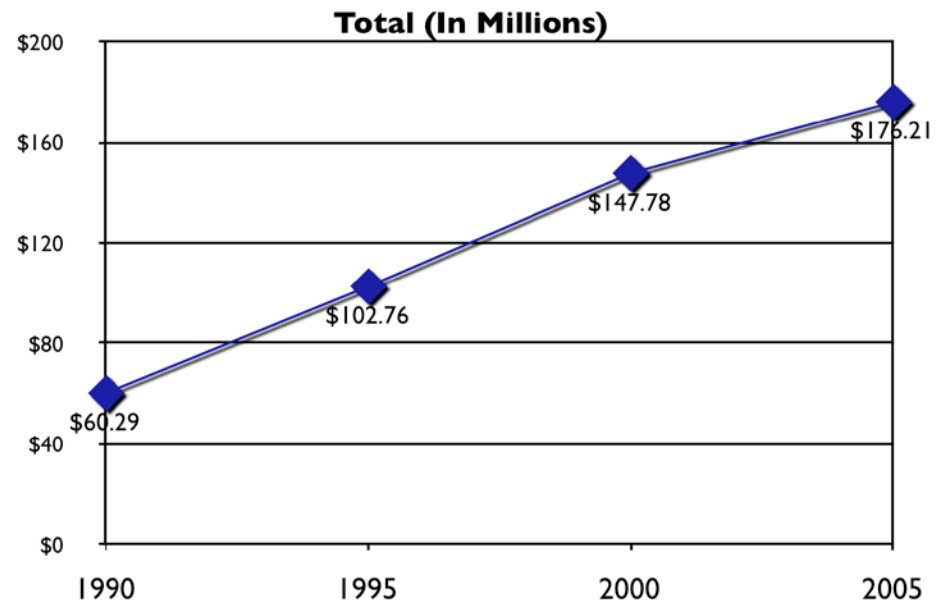
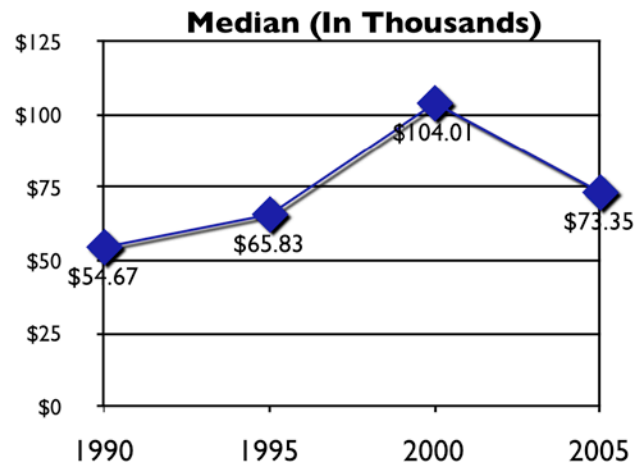
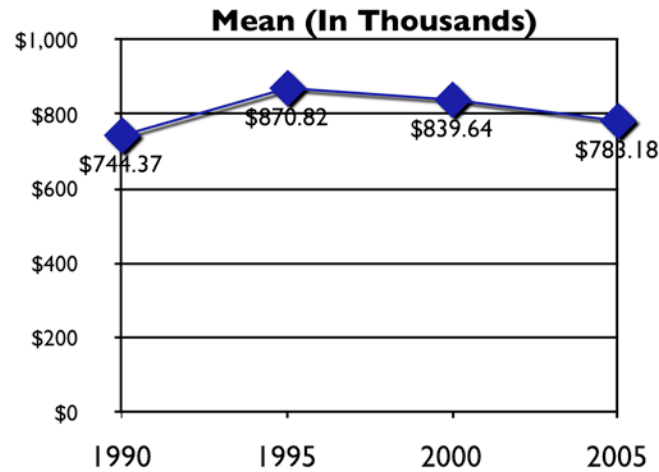
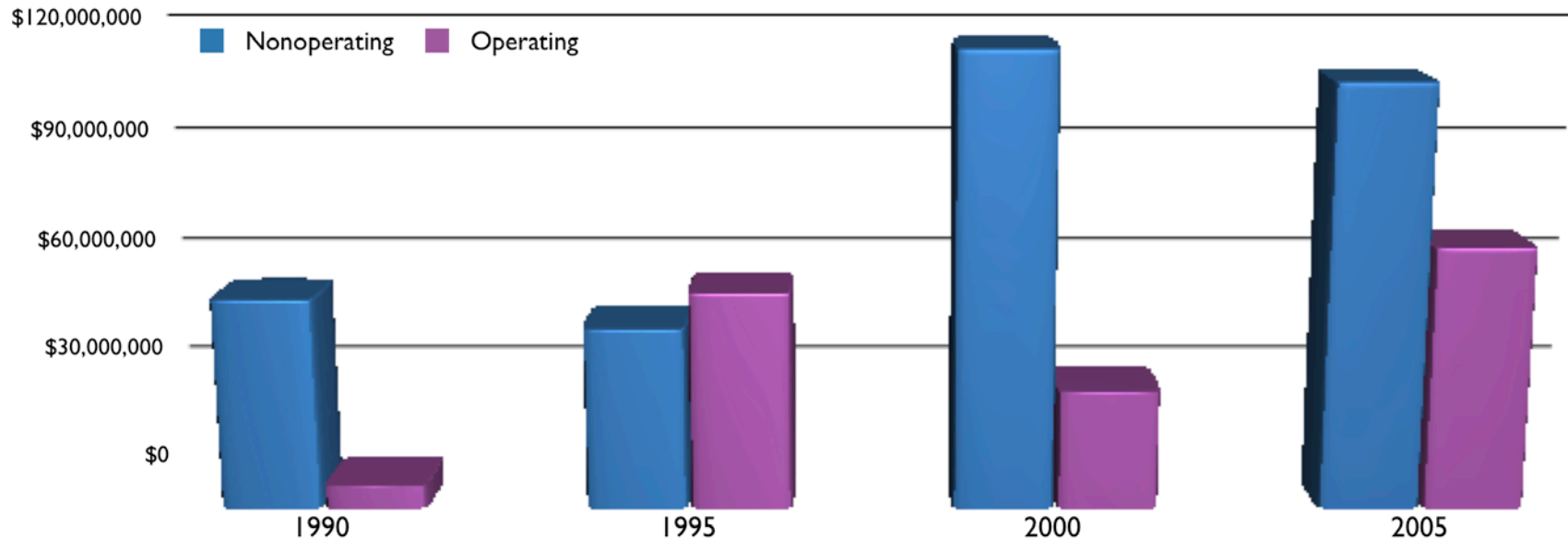
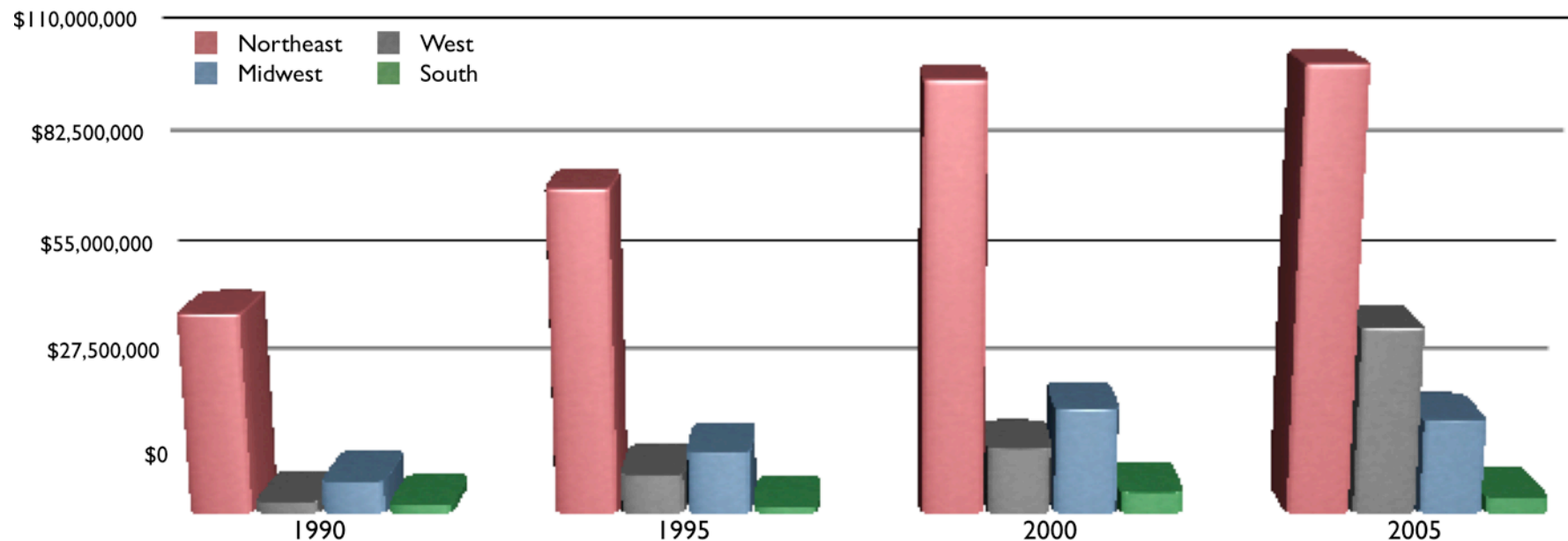


Figure 7.2. Total A-EF Revenue by Foundation Status in Snapshot Years



		TOTAL REVENUE					
FOUNDATION TYPE		1990	1995	2000	2005	Total	
Nonoperating	Mean	\$ 847,320	\$ 493,711	\$ 893,419	\$ 651,775		
	Total	\$ 54,228,479	\$ 46,902,558	\$ 117,037,854	\$ 108,846,359	\$ 327,015,250	
Operating	Mean	\$ 356,803	\$ 2,428,430	\$ 683,100	\$ 1,161,525		
	Total	\$ 6,065,653	\$ 55,853,892	\$ 30,739,496	\$ 67,368,463	\$ 160,027,504	
Total	Mean	\$ 744,372	\$ 870,817	\$ 839,644	\$ 783,177		
	Total	\$ 60,294,132	\$ 102,756,450	\$ 147,777,350	\$ 176,214,822	\$ 487,042,754	

Figure 7.3. Total A-EF Revenue by Region in Snapshot Years



TOTALS	1990 Total Revenue	1995 Total Revenue	2000 Total Revenue	2005 Total Revenue
Northeast	\$47,864,098	\$77,086,813	\$101,793,275	\$105,391,442
West	\$2,779,352	\$9,430,387	\$15,642,166	\$44,461,329
Midwest	\$7,762,290	\$14,827,302	\$25,211,509	\$22,522,959
South	\$1,888,392	\$1,411,948	\$5,130,400	\$3,839,092
Total	\$60,294,132	\$102,756,450	\$147,777,350	\$176,214,822

MEAN	1990 Total Revenue	1995 Total Revenue	2000 Total Revenue	2005 Total Revenue
Northeast	\$1,018,385	\$1,133,630	\$988,284	\$792,417
West	\$198,525	\$449,066	\$411,636	\$889,227
Midwest	\$517,486	\$741,365	\$1,096,153	\$776,654
South	\$377,678	\$156,883	\$427,533	\$295,315
Total	\$744,372	\$870,817	\$839,644	\$783,177

8. Donor Contributions as a Percentage of Artist-Endowed Foundation Annual Revenue

Figure 8.I. Donor Contributions as a Percentage of A-EF Revenue in Snapshot Years

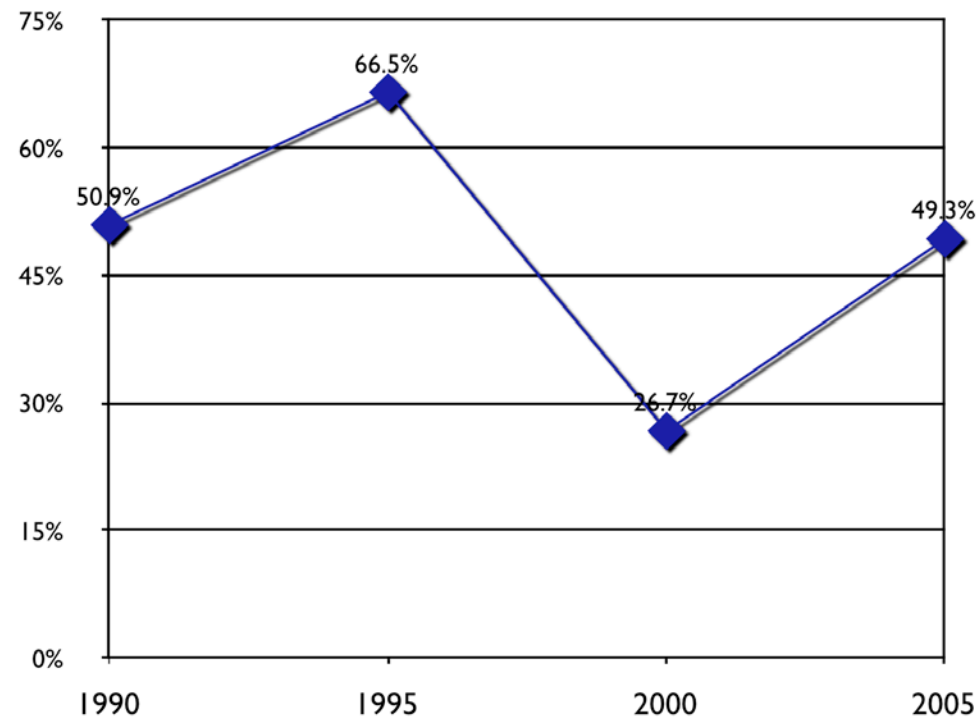


Figure 8.2. Donor Contributions as a Percentage of A-EF Revenue by Status in Snapshot Years

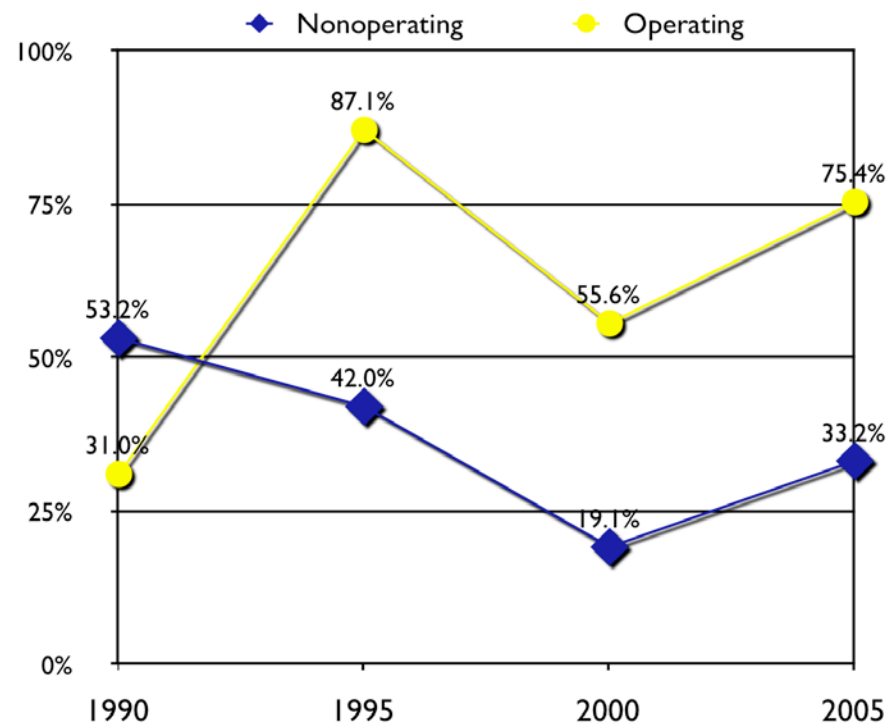
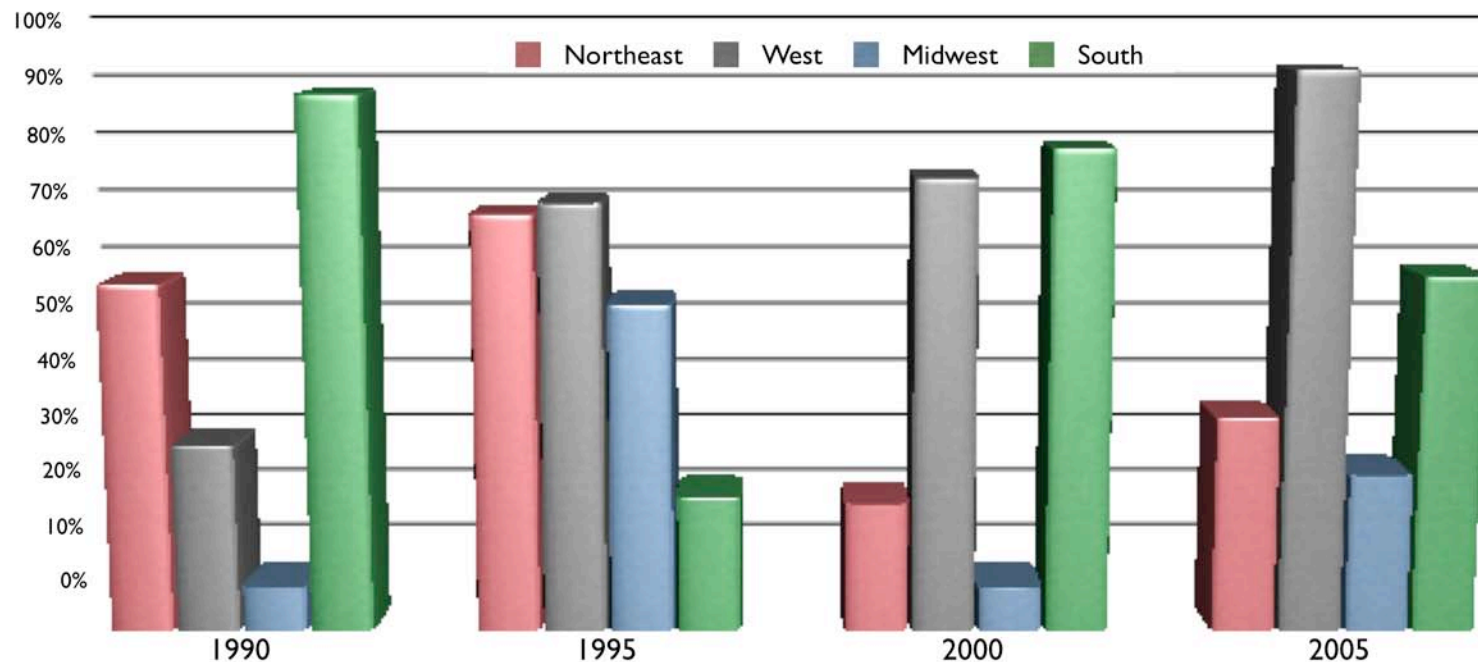


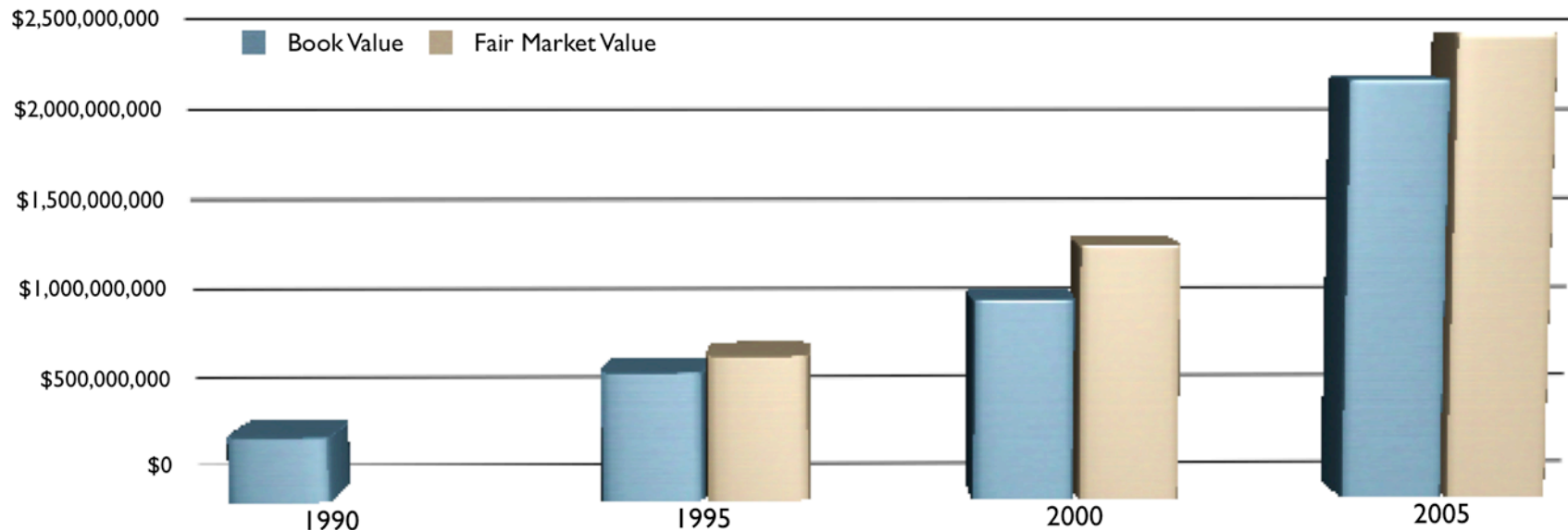
Figure 8.3. Donor Contributions as a Percentage of A-EF Revenue by Region in Snapshot Years



TOTALS	1990 Contributions as % of Revenue	1995 Contributions as % of Revenue	2000 Contributions as % of Revenue	2005 Contributions as % of Revenue
Northeast	58%	69%	21%	36%
West	31%	71%	75%	92%
Midwest	7%	54%	7%	26%
South	89%	22%	80%	59%

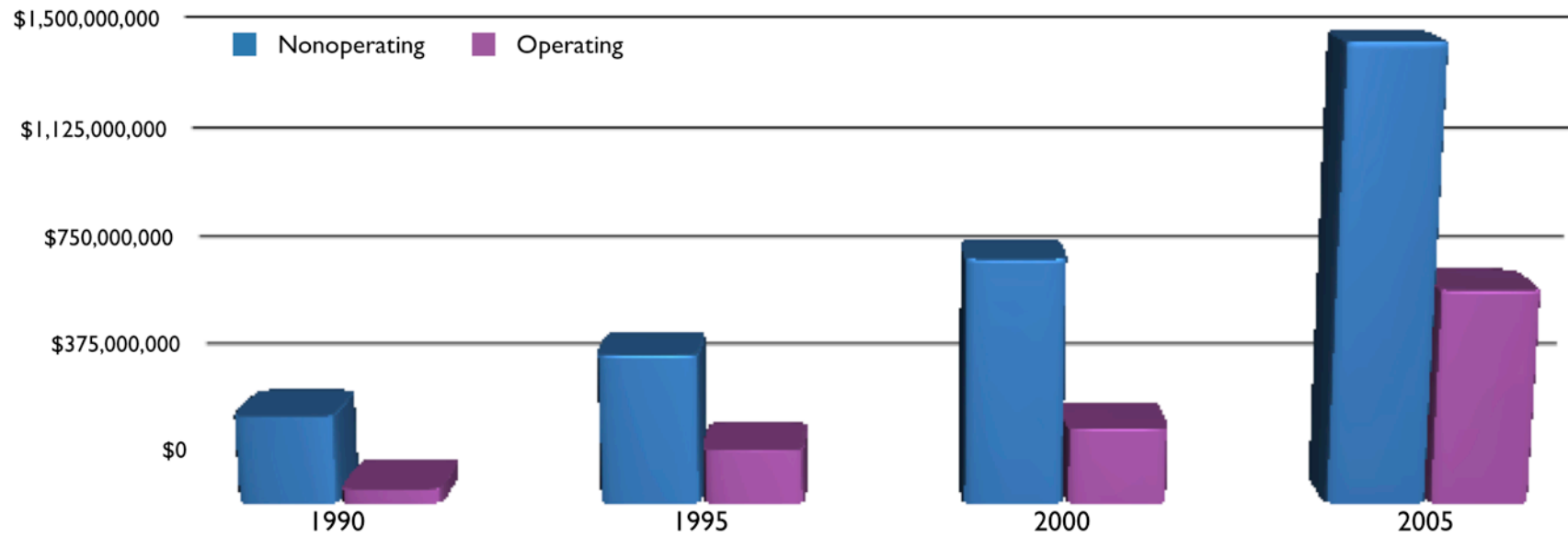
9. Artist-Endowed Foundation Assets

**Figure 9.1. Total A-EF Assets in Snapshot Years:
Book Value and Fair Market Value**



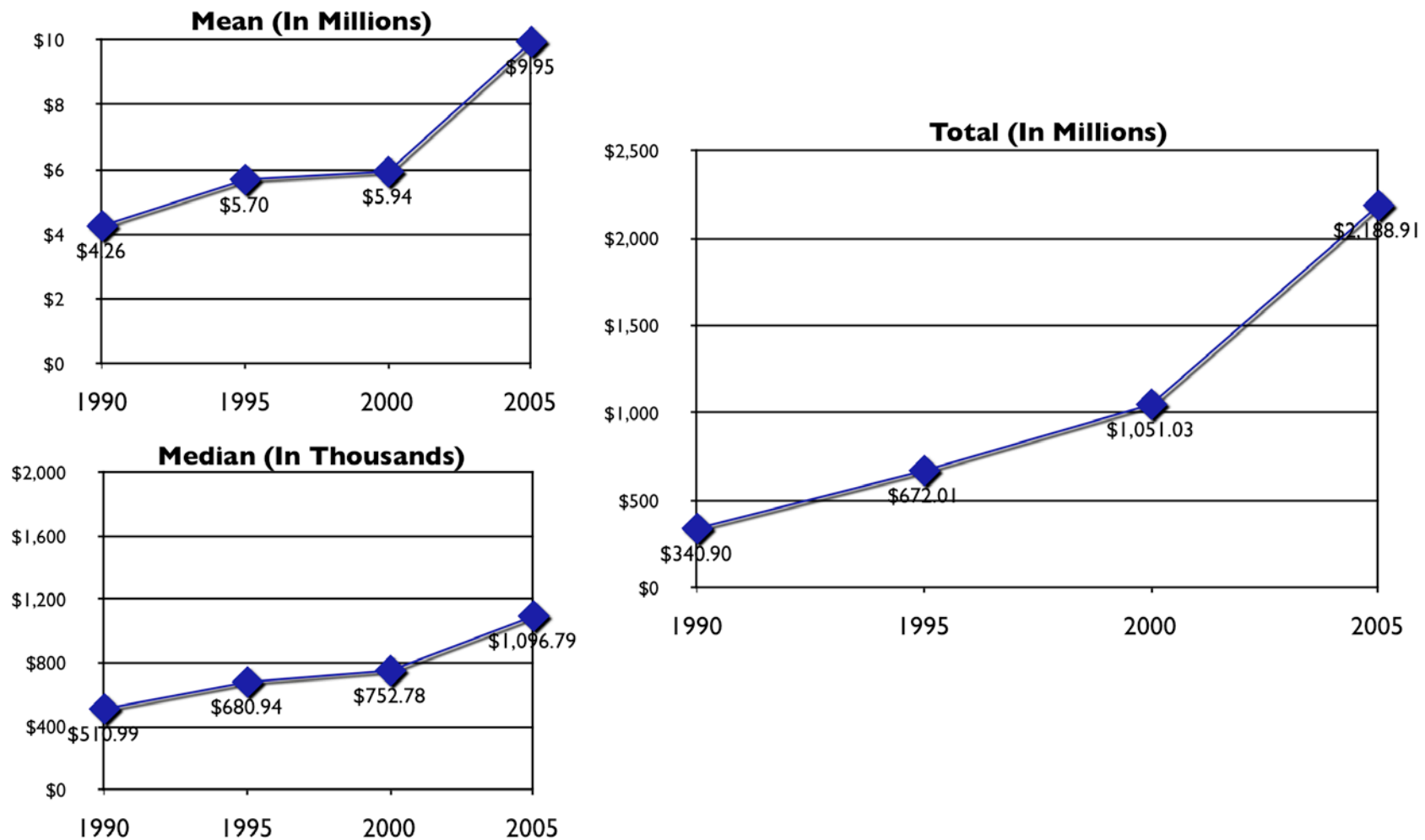
		Total A-EF Assets			
		1990	1995	2000	2005
Book Value	Mean	\$ 4,261,265	\$ 5,695,000	\$ 5,938,047	\$ 9,949,578
	Total	\$ 340,901,188	\$ 672,010,033	\$ 1,051,034,350	\$ 2,188,907,159
Fair Market Value	Mean		\$ 6,418,736	\$ 7,651,817	\$ 11,064,917
	Total		\$ 757,410,873	\$ 1,331,416,122	\$ 2,423,216,829
BV as % of FMV	Total		89%	79%	90%

**Figure 9.2. Total A-EF Assets (Book Value)
in Snapshot Years by Status**



FOUNDATION TYPE		Total Assets (Book Value)			
		1990	1995	2000	2005
Nonoperating	Mean	\$ 4,640,207	\$ 5,182,397	\$ 6,074,593	\$ 9,177,525
	Total	\$ 292,333,066	\$ 492,327,748	\$ 801,846,296	\$ 1,486,759,104
Operating	Mean	\$ 2,856,948	\$ 7,812,273	\$ 5,537,512	\$ 12,106,001
	Total	\$ 48,568,122	\$ 179,682,285	\$ 249,188,054	\$ 702,148,055
Total	Mean	\$ 4,261,265	\$ 5,695,000	\$ 5,938,047	\$ 9,949,578
	Total	\$ 340,901,188	\$ 672,010,033	\$ 1,051,034,350	\$ 2,188,907,159

**Figure 9.3. Total, Mean and Median A-EF Assets
(Book Value) in Snapshot Years**



**Figure 9.4. Total, Mean and Median A-EF Assets
(Fair Market Value) in Snapshot Years**

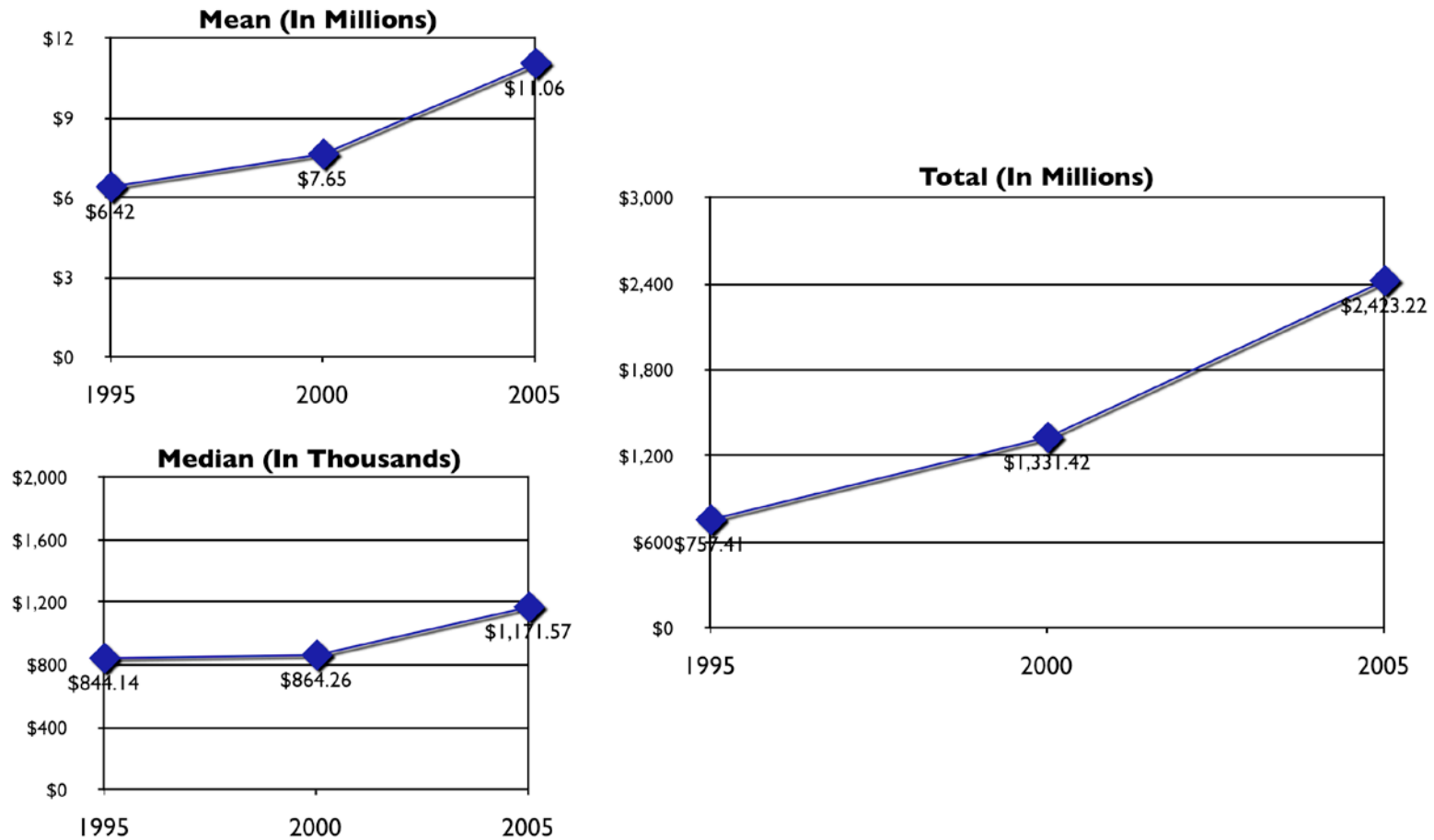


Figure 9.5. Donor Contributions Received in Relation to A-EF Assets (Book Value) in Snapshot Years

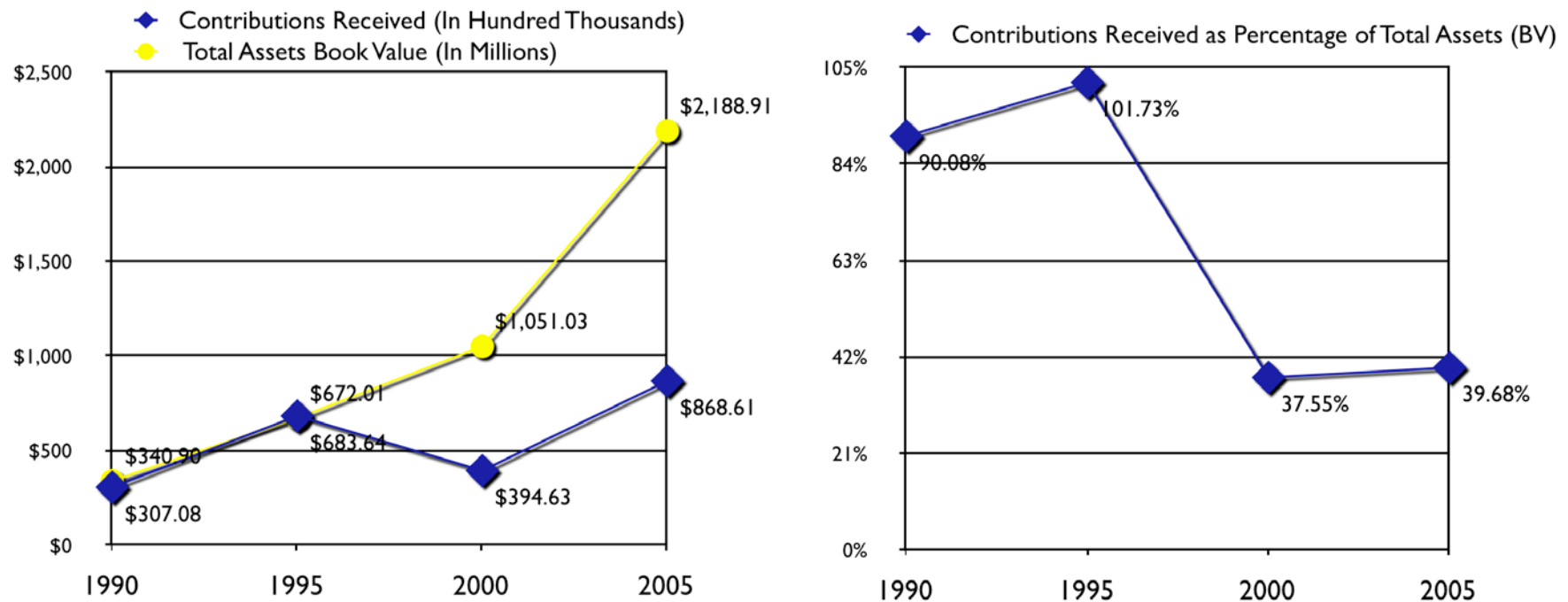
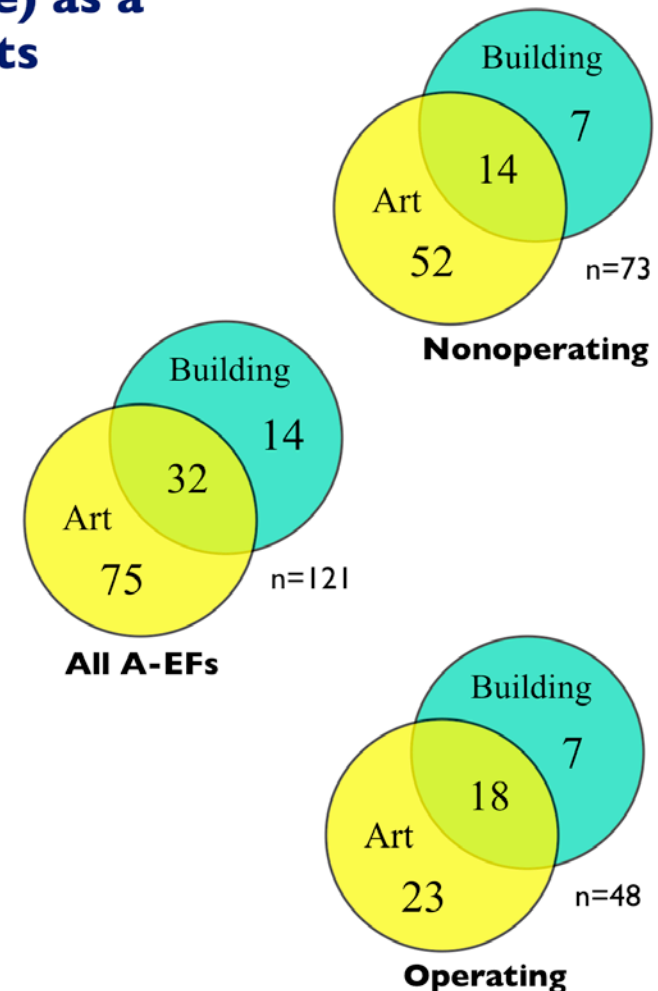


Figure 9.6. 2005 A-EF Assets: Art and Land/Building Assets (Fair Market Value) as a Percentage of Total Assets

2005 Art Assets				
FOUNDATION TYPE	N	FMV Assets	FMV Art	%
Nonoperating	66	\$ 1,036,892,858	\$ 503,567,906	49%
Operating	41	\$ 787,082,847	\$ 583,836,035	74%
Total	107	\$ 1,823,975,705	\$ 1,087,403,941	60%

2005 Building Assets				
FOUNDATION TYPE	N	FMV Assets	FMV Building	%
Nonoperating	21	\$ 555,705,314	\$ 74,379,179	13%
Operating	25	\$ 599,859,619	\$ 82,870,141	14%
Total	46	\$ 1,155,564,933	\$ 157,249,320	14%

2005 Art and Building Assets				
FOUNDATION TYPE	N	FMV Assets	FMV Art & Building	%
Nonoperating	14	\$ 169,173,142	\$ 56,885,746	34%
Operating	18	\$ 557,365,304	\$ 473,022,375	85%
Total	32	\$ 726,538,446	\$ 529,908,121	73%



10. Annual Artist-Endowed Foundation Disbursements for Charitable Purposes

Figure 10.1. Total A-EF Contributions, Gifts, and Grants Paid in Snapshot Years

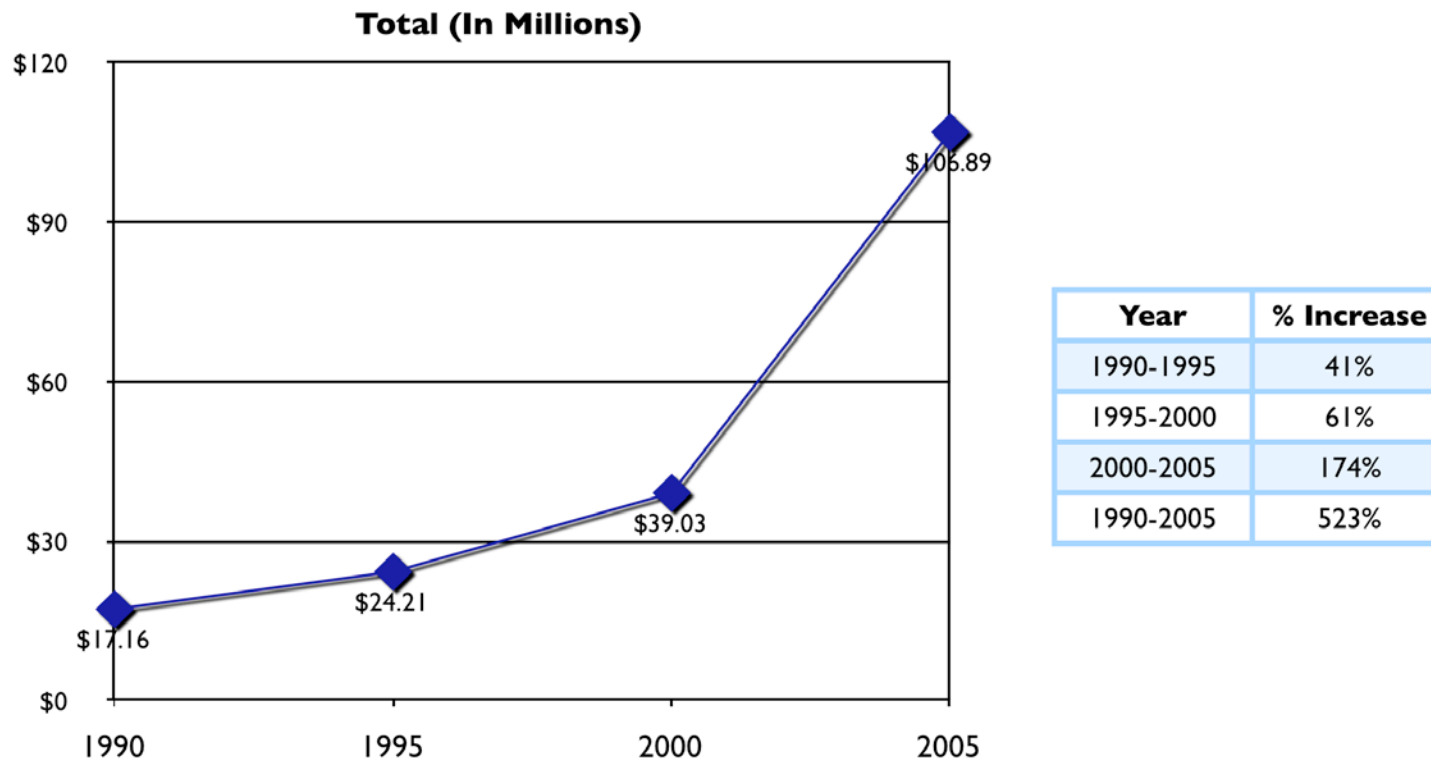


Figure 10.1a. Total A-EF Contributions, Gifts, and Grants Paid in Snapshot Years Without Rothschild Foundation Grant

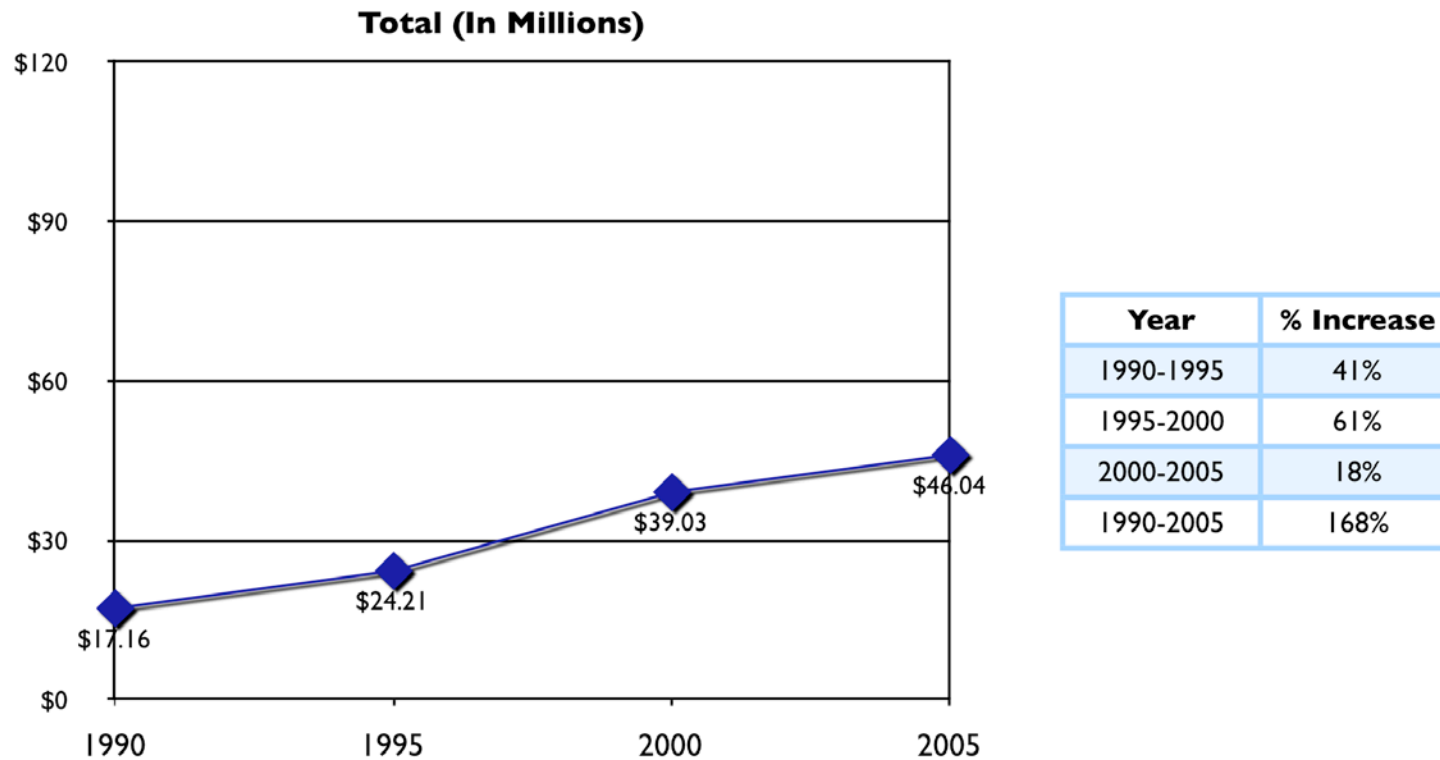


Figure 10.2. Mean and Median A-EF Contributions, Gifts, and Grants Paid in Snapshot Years

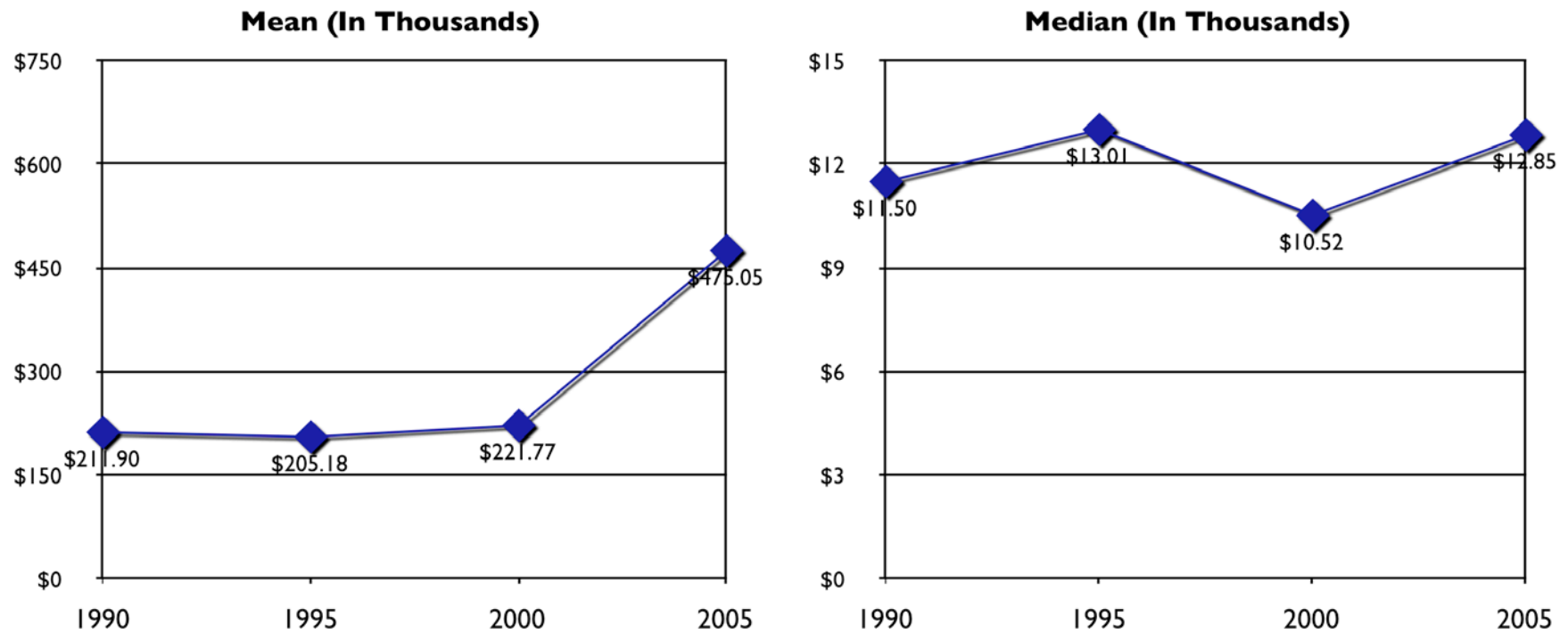


Figure 10.2a. Mean and Median A-EF Contributions, Gifts, and Grants Paid in Snapshot Years Without Rothschild Foundation Grant

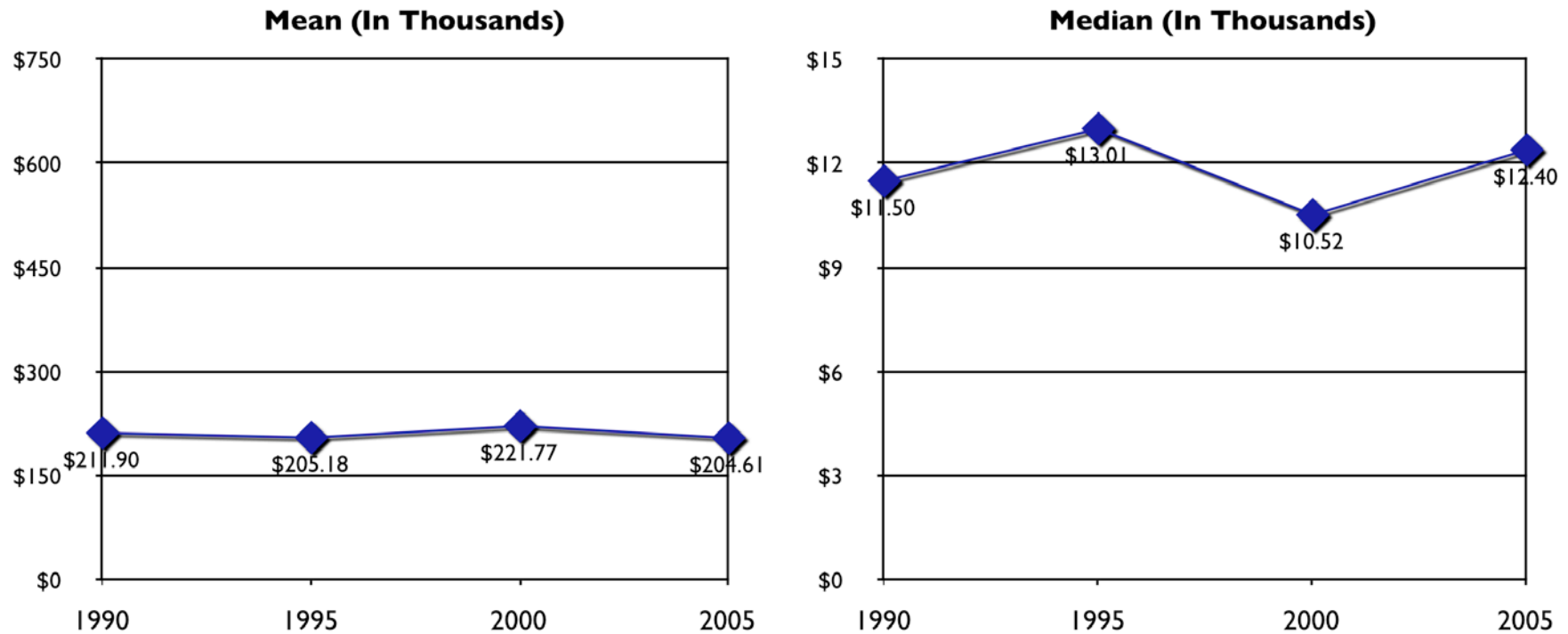


Figure 10.3. Total and Mean A-EF Contributions, Gifts, and Grants Paid by Status in Snapshot

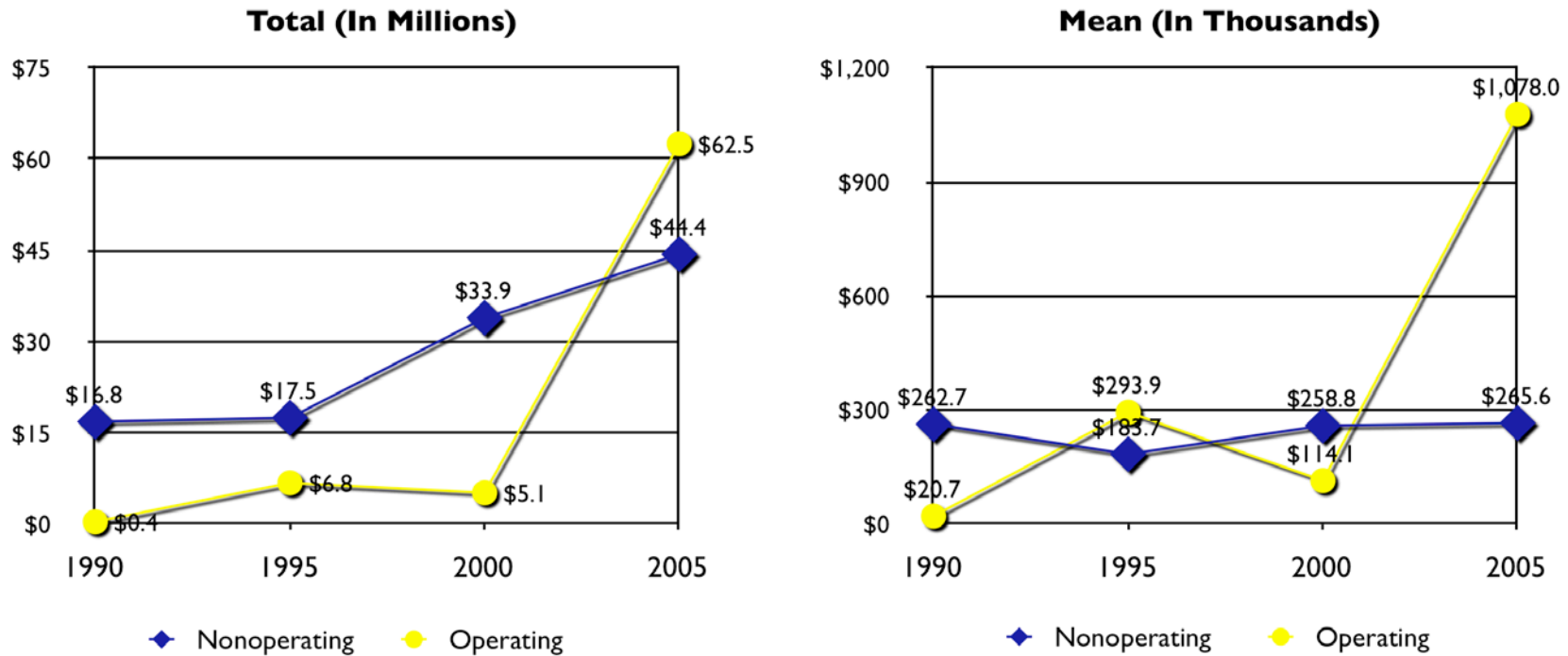


Figure 10.3a. Total and Mean A-EF Contributions, Gifts, and Grants Paid by Status in Snapshot Years Without Rothschild Foundation Grant

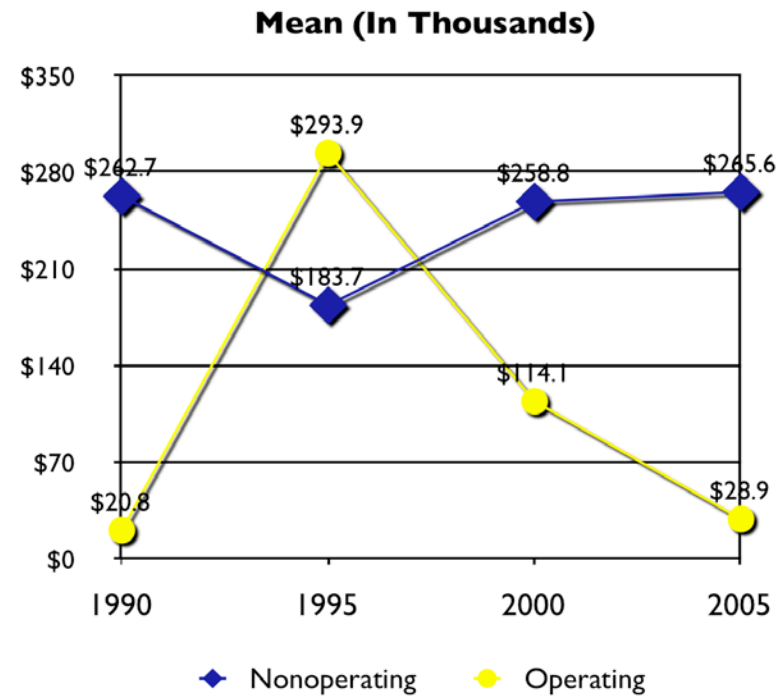
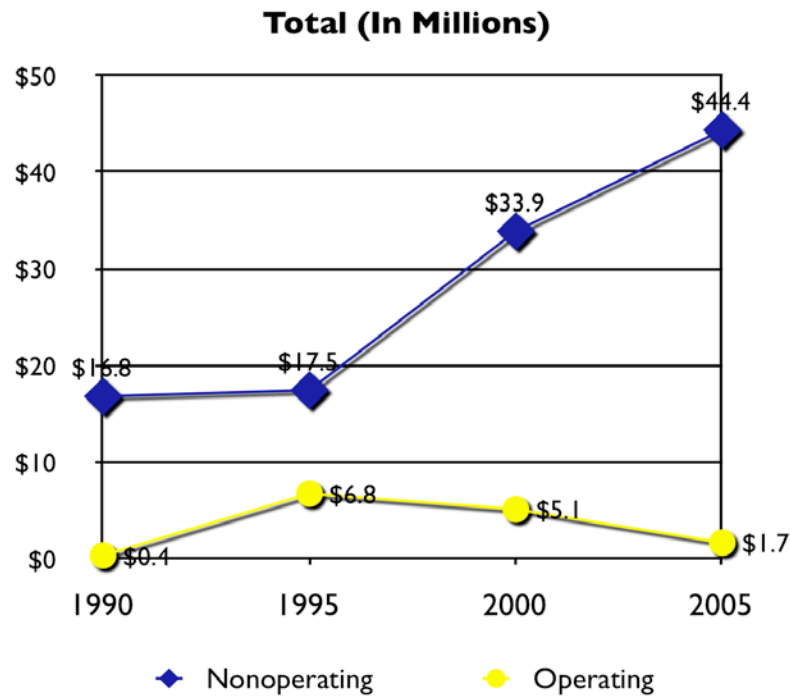


Figure 10.4. Total A-EF Contributions, Gifts, and Grants Paid as a Percentage of Noncharitable-Use Assets (Fair Market Value)

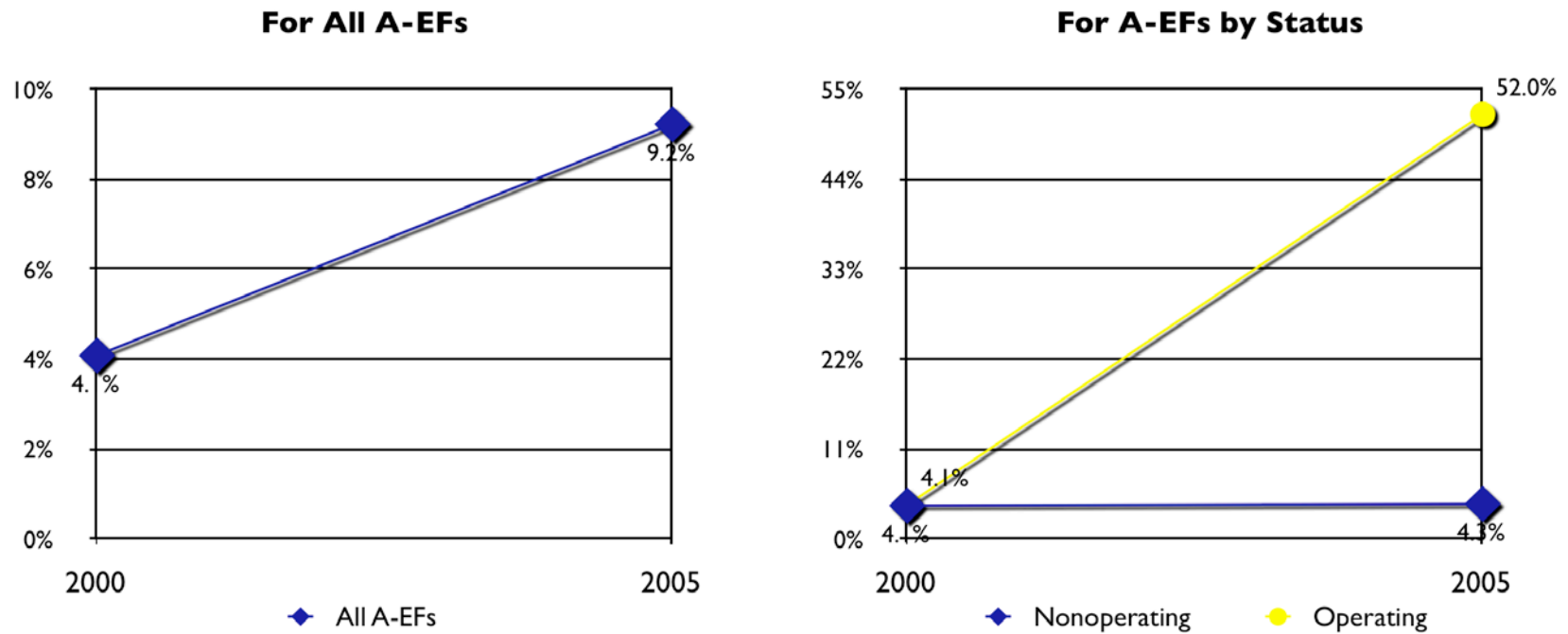


Figure 10.4a. Total A-EF Contributions, Gifts, and Grants Paid as a Percentage of Noncharitable-Use Assets (Fair Market Value) Without Rothschild Foundation Grant

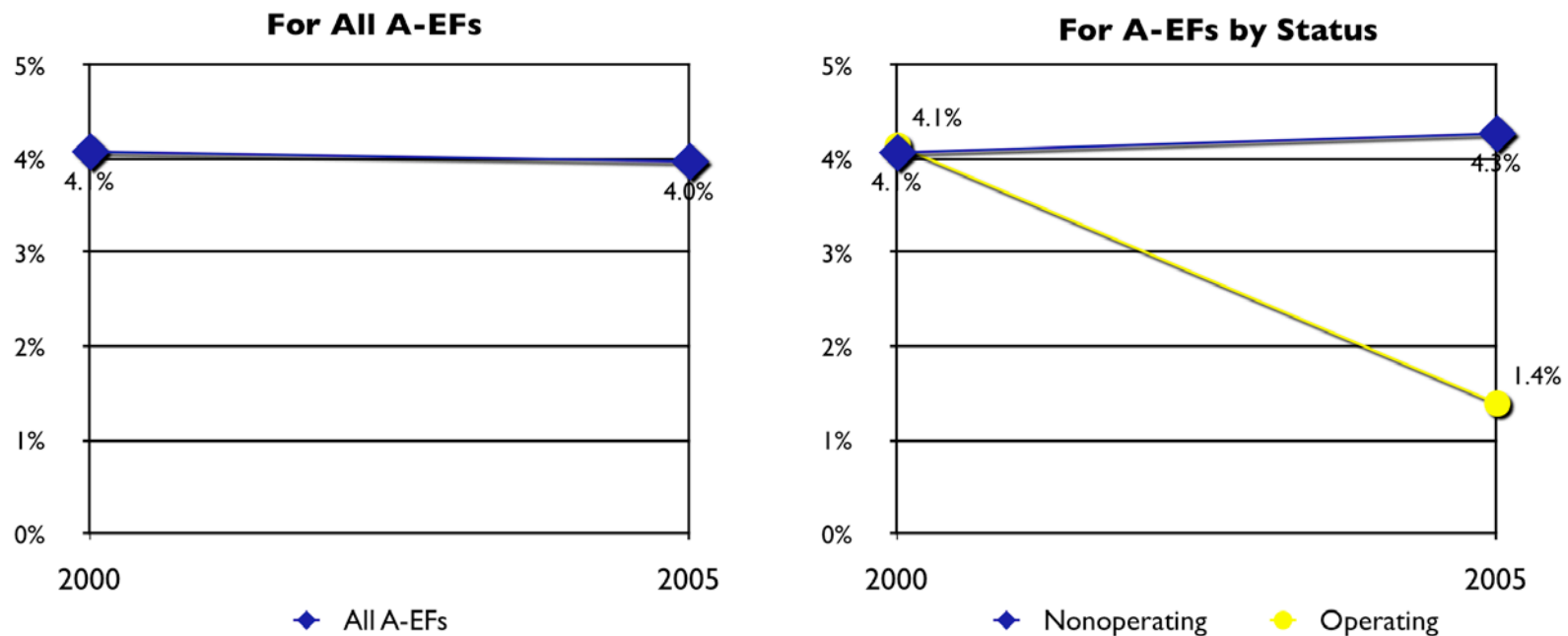


Figure 10.5. Total A-EF Disbursements for Charitable Purposes in Snapshot Years

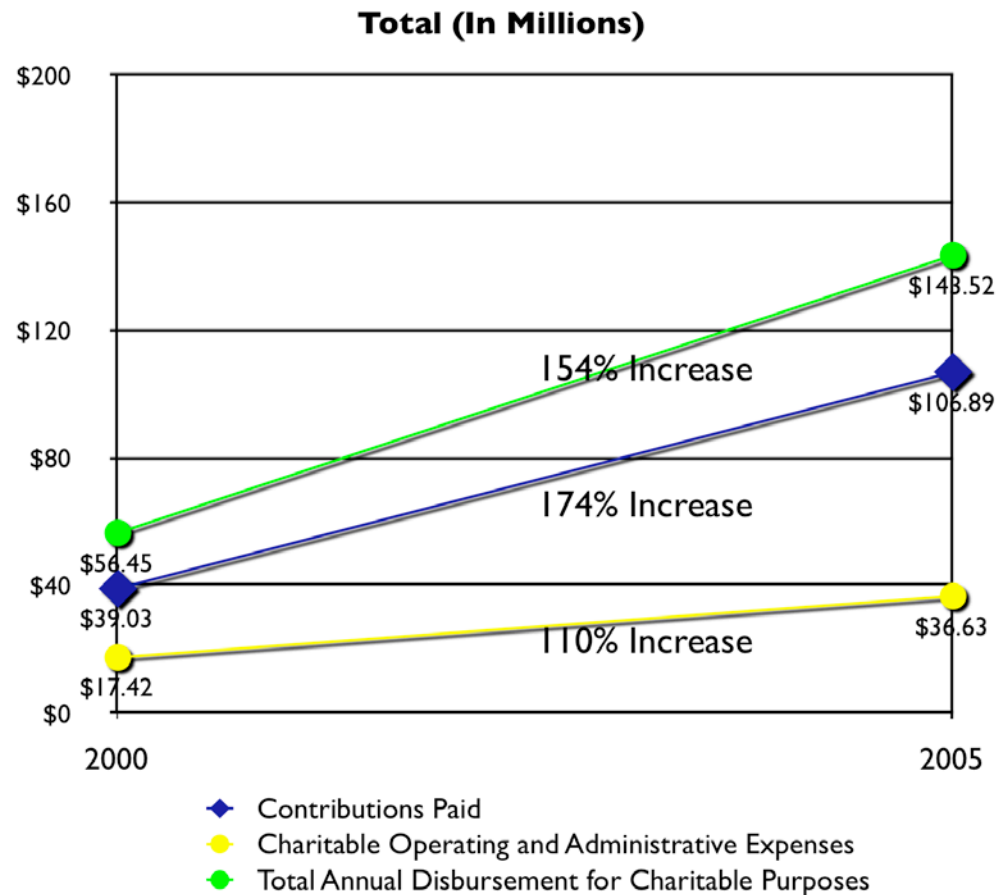


Figure 10.5a. Total A-EF Disbursements for Charitable Purposes in Snapshot Years Without Rothschild Foundation Grant

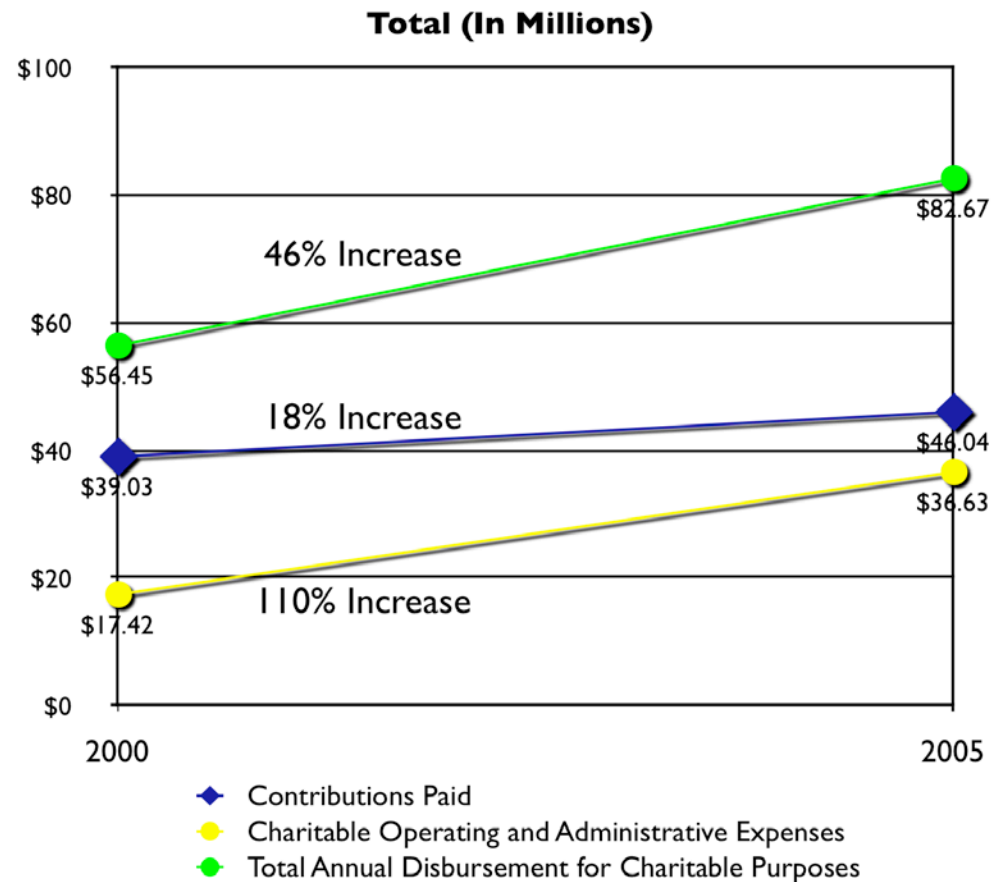
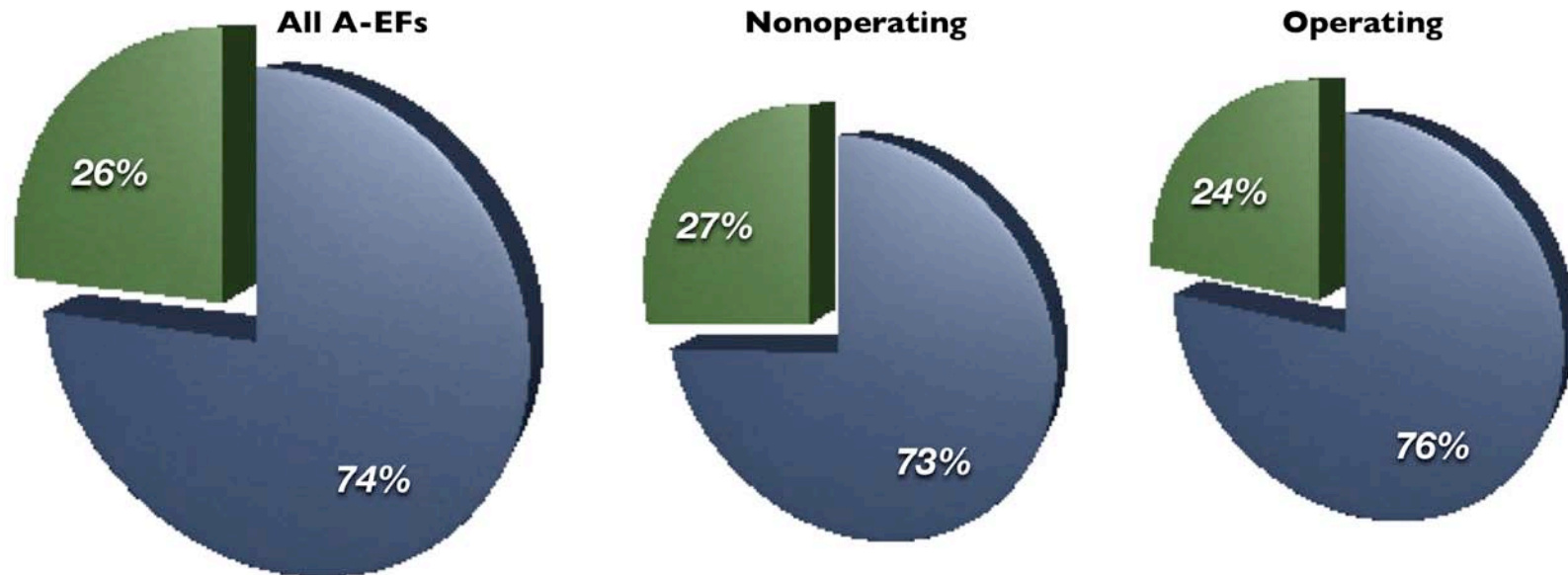


Figure 10.6. Total A-EF Disbursements for Charitable Purposes: Components in 2005, Total and by Status



- Contributions, Gifts, and Grants Paid
- Charitable Operating and Administrative Expenses

Foundation Type	Contributions, Gifts, and Grants Paid	Charitable Operating and Administrative Expenses
Nonoperating	\$44,361,787	\$16,610,937
Operating	\$62,525,049	\$20,020,613
Total	\$106,886,836	\$36,631,550

Figure 10.6a. Total A-EF Disbursements for Charitable Purposes: Components in 2005, Total and by Status Without Rothschild Foundation Grant

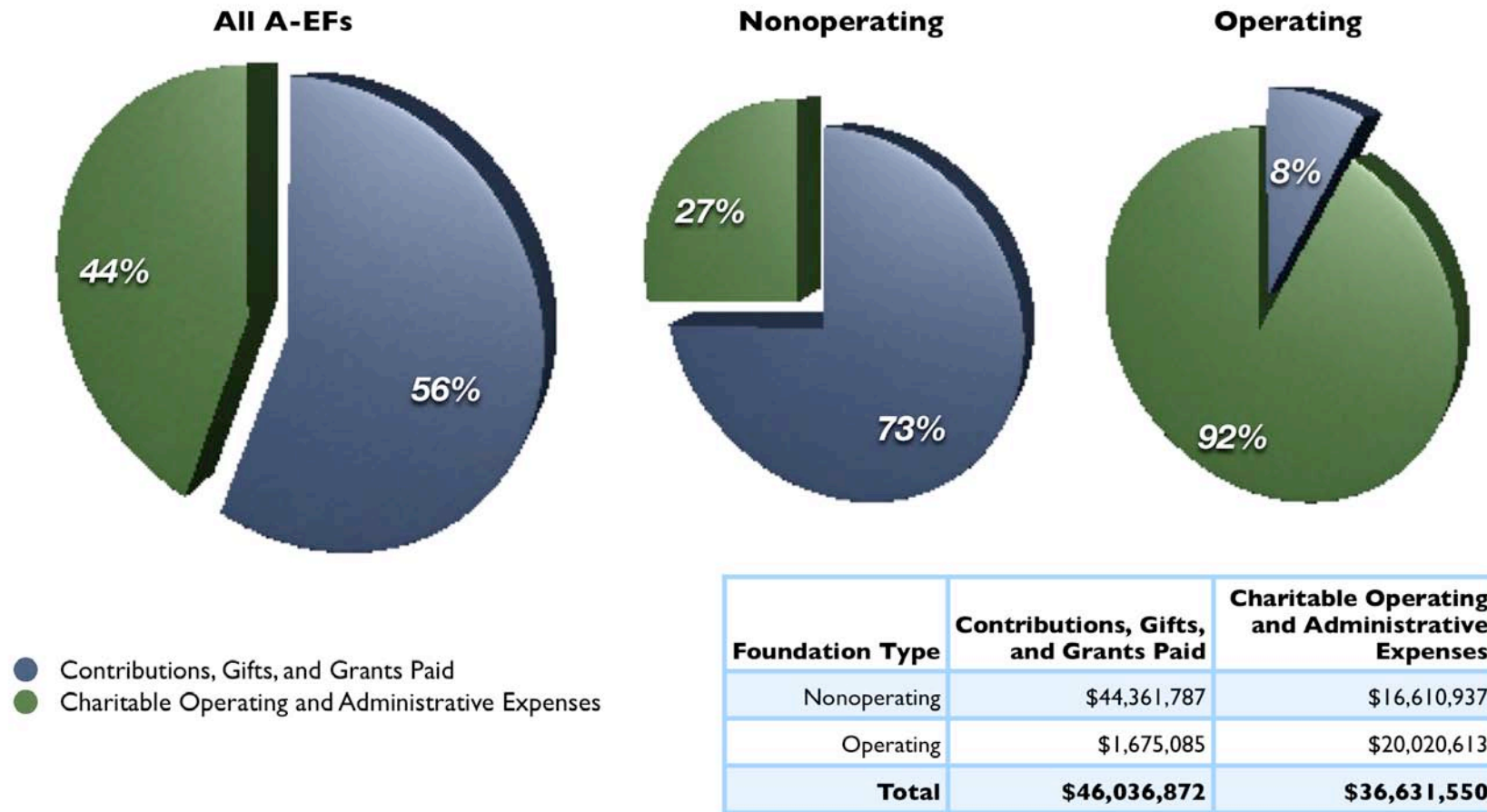


Figure 10.7. Total A-EF Disbursements for Charitable Purposes as Percentage of Noncharitable-Use Assets (Fair Market Value)

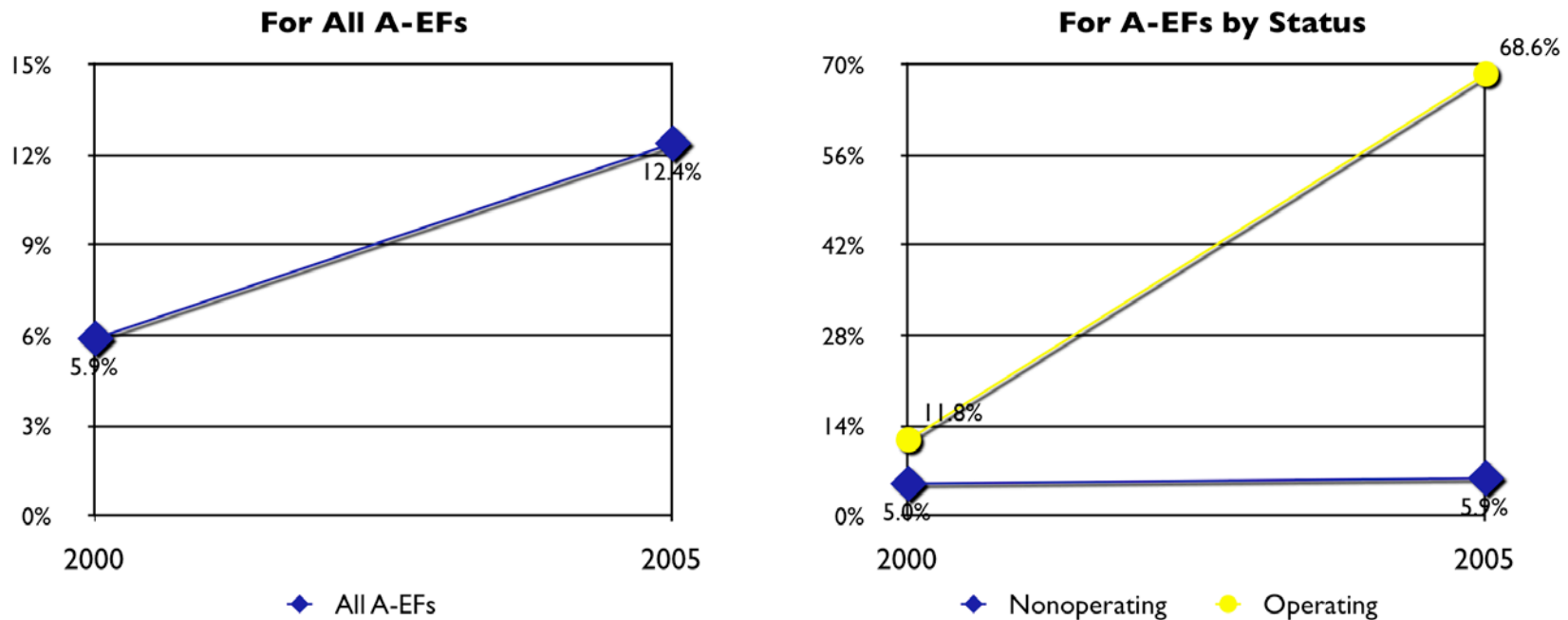


Figure 10.7a. Total A-EF Disbursements for Charitable Purposes as Percentage of Noncharitable-Use Assets (Fair Market Value) Without Rothschild Foundation Grant

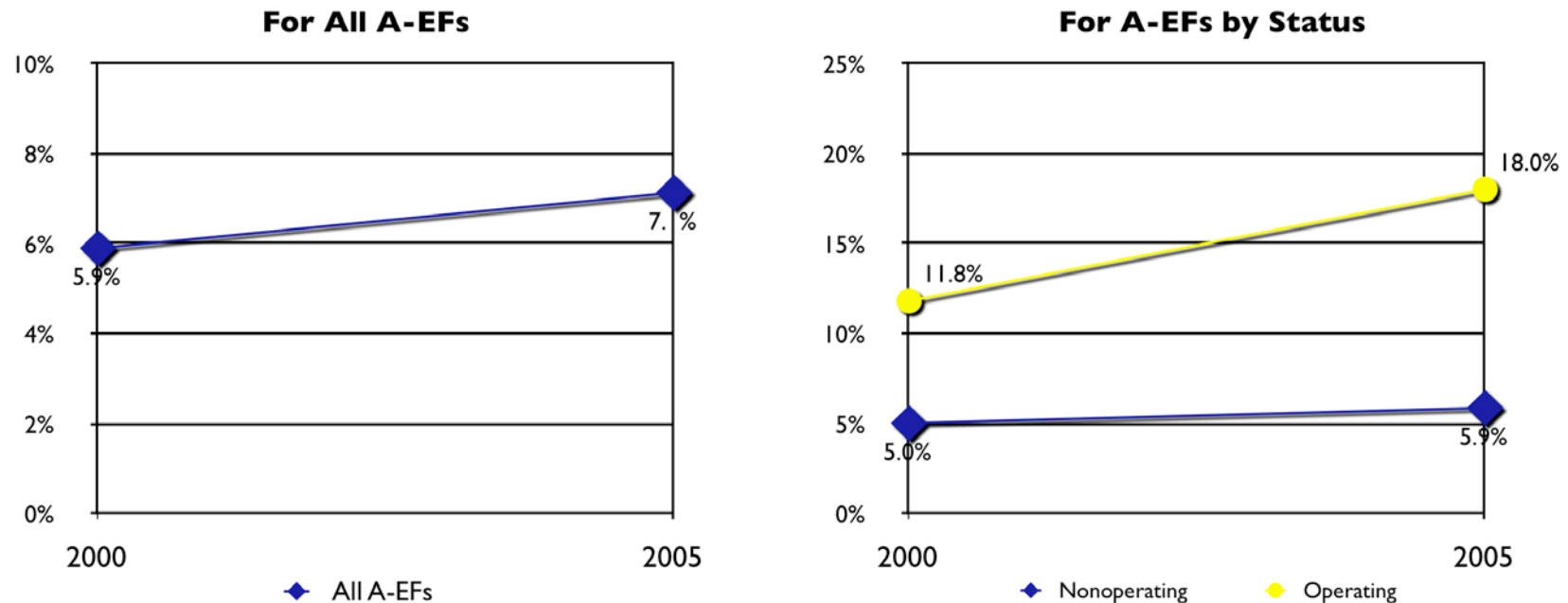


Figure 10.8. Total A-EF Disbursements for Charitable Purposes

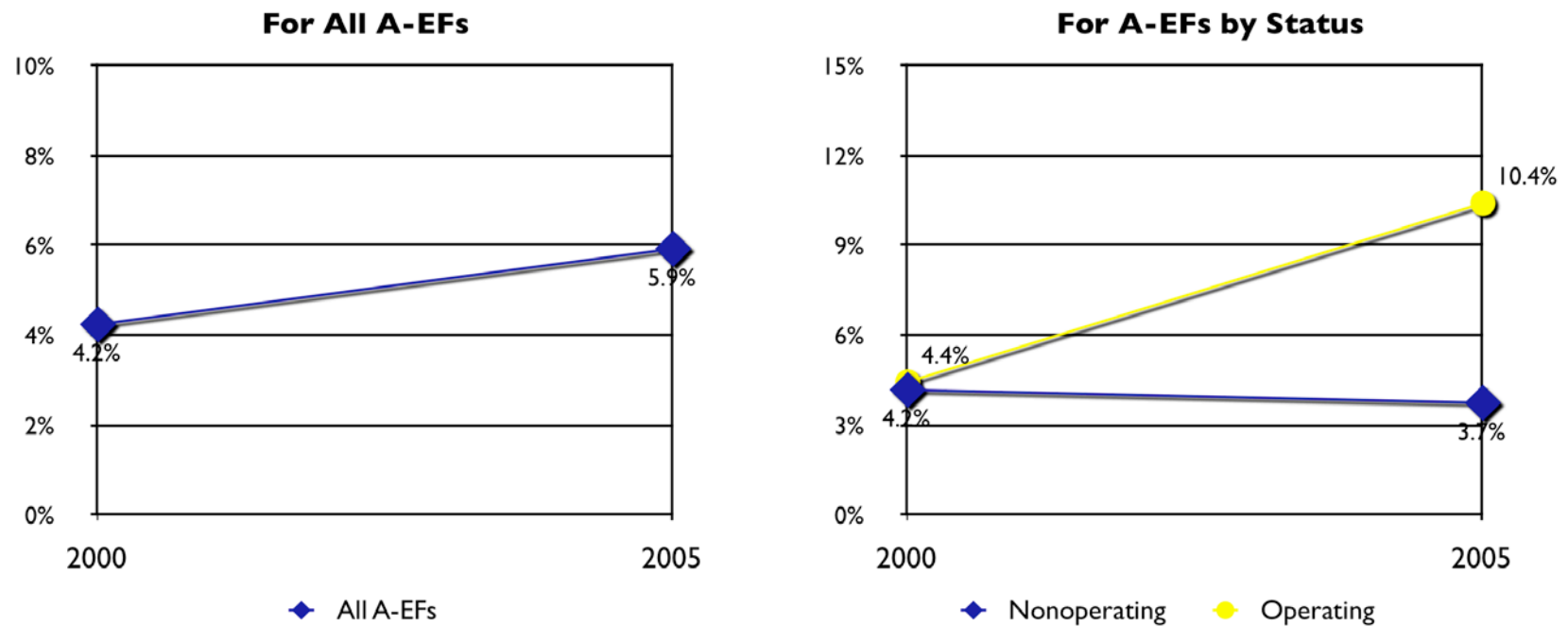
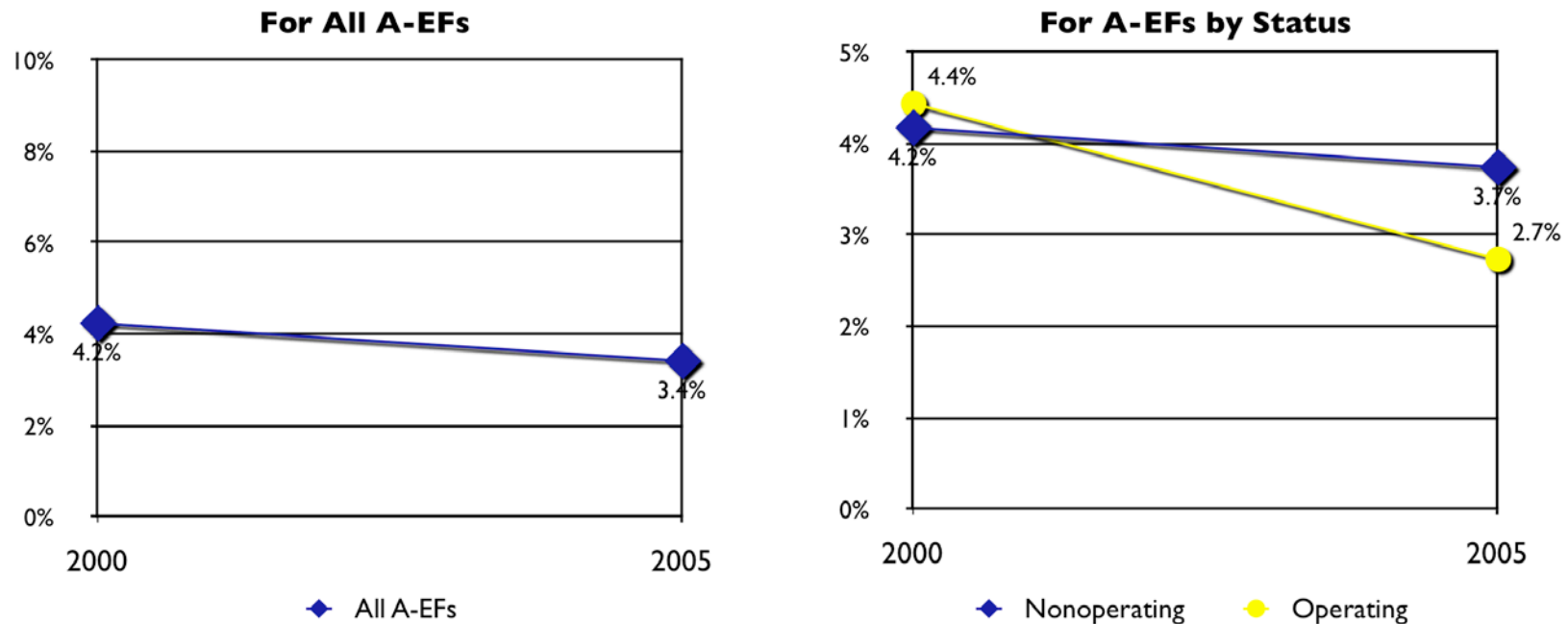


Figure 10.8a. Total A-EF Disbursements for Charitable Purposes as Percentage of All Assets (Fair Market Value) Without Rothschild Foundation Grant



I I. Annual Artist-Endowed Foundation Expenses

Figure 11.1. Total A-EF Expenses in Snapshot Years

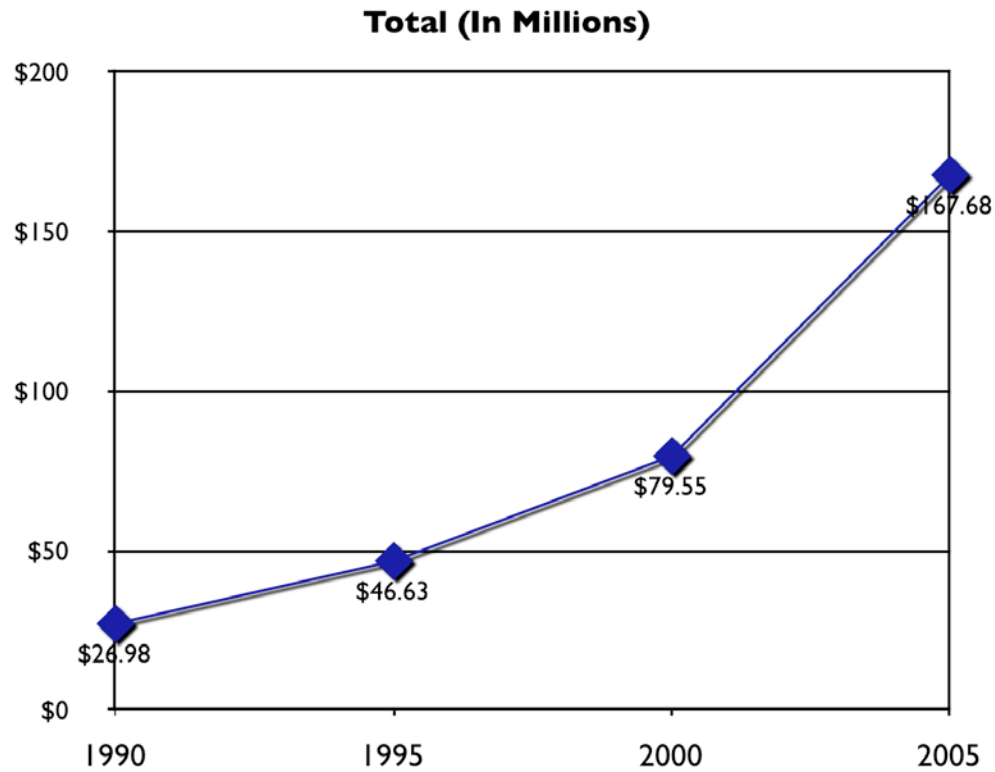


Figure 11.1a. Total A-EF Expenses in Snapshot Years Without Rothschild Foundation Grant

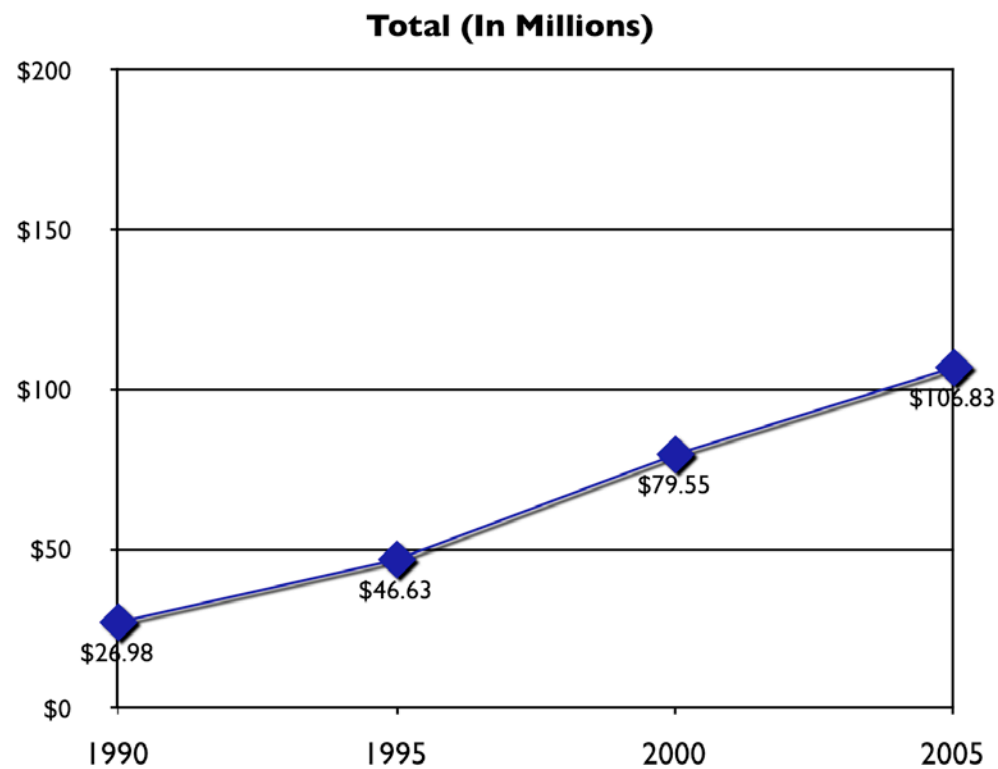


Figure 11.2. Mean and Median A-EF Expenses in Snapshot Years

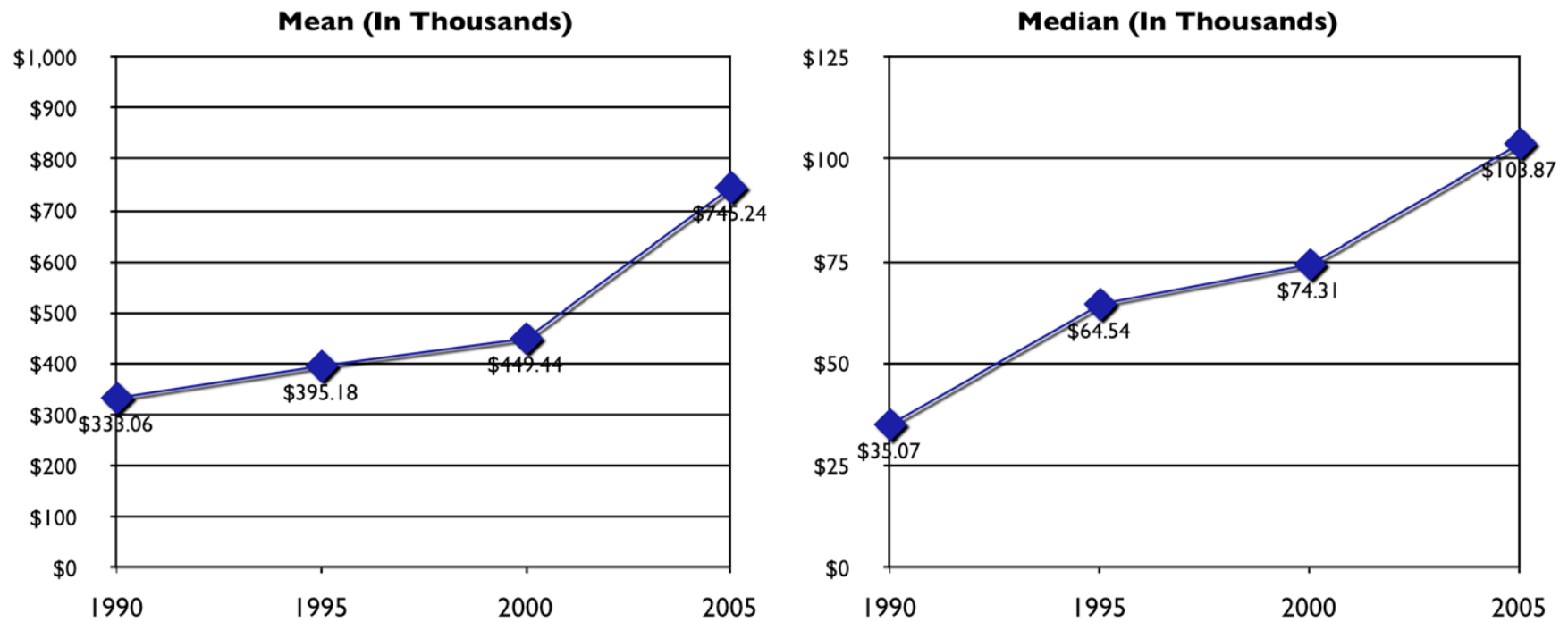
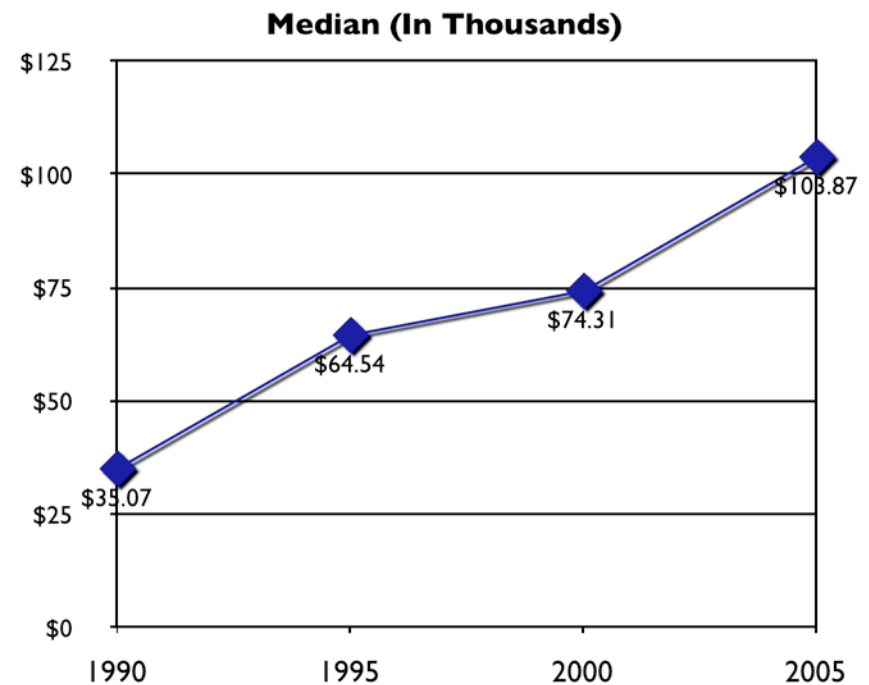
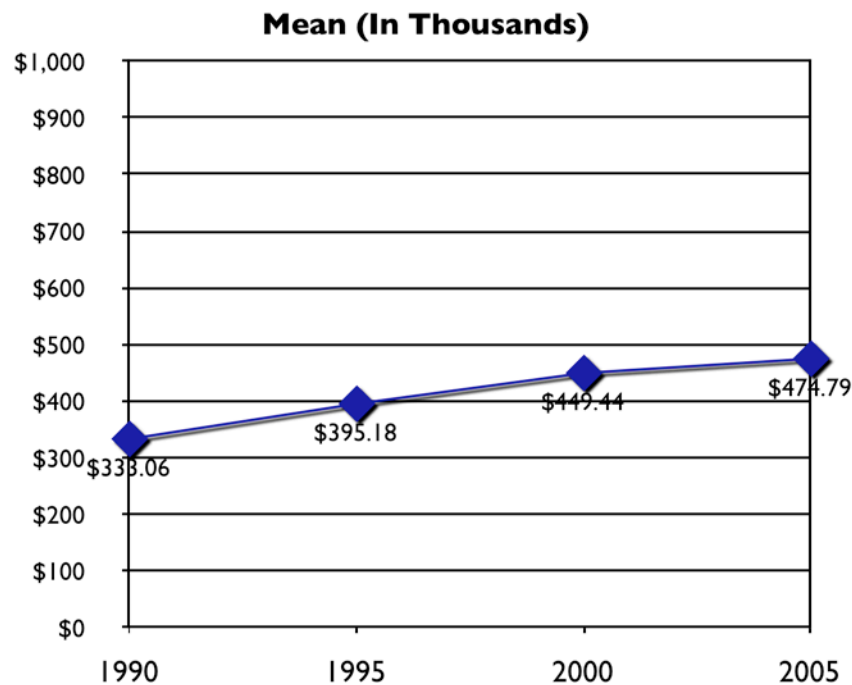
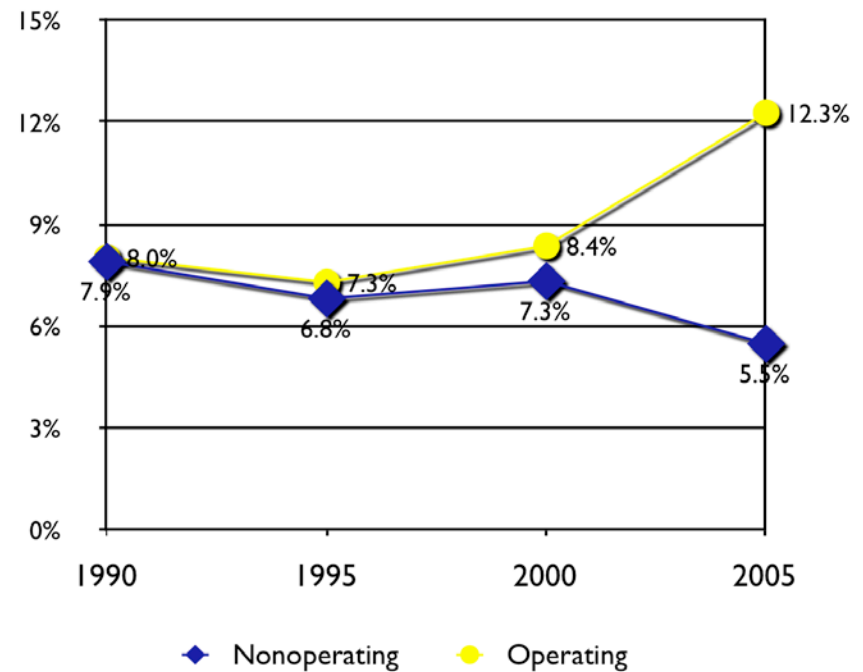
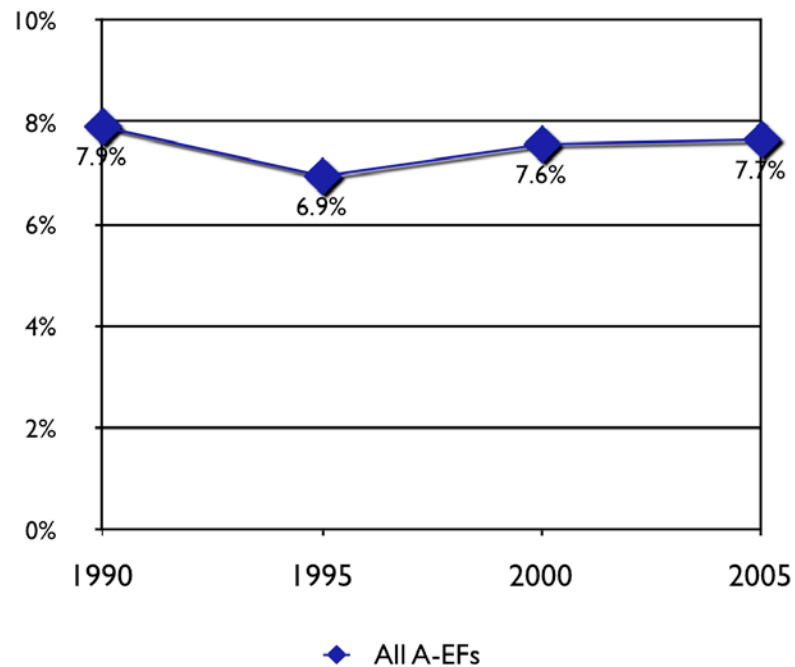


Figure 11.2a. Mean and Median A-EF Expenses in Snapshot Years Without Rothschild Foundation Grant



**Figure 11.3. A-EF Expenses as a Percentage of Assets
(Book Value) in Snapshot Years by Status**



**Figure 11.3a. A-EF Expenses as a Percentage of Assets
(Book Value) in Snapshot Years by Status
Without Rothschild Foundation Grant**

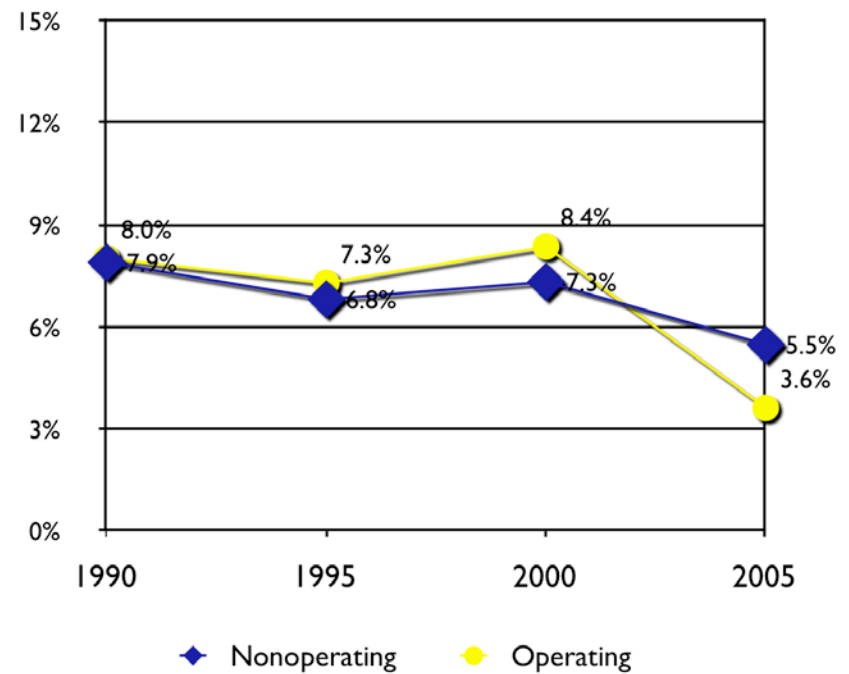
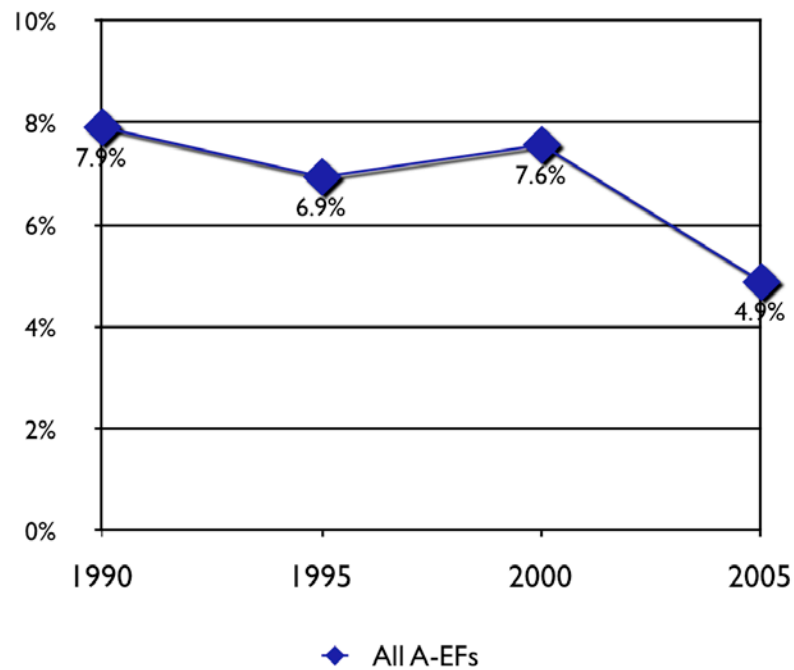
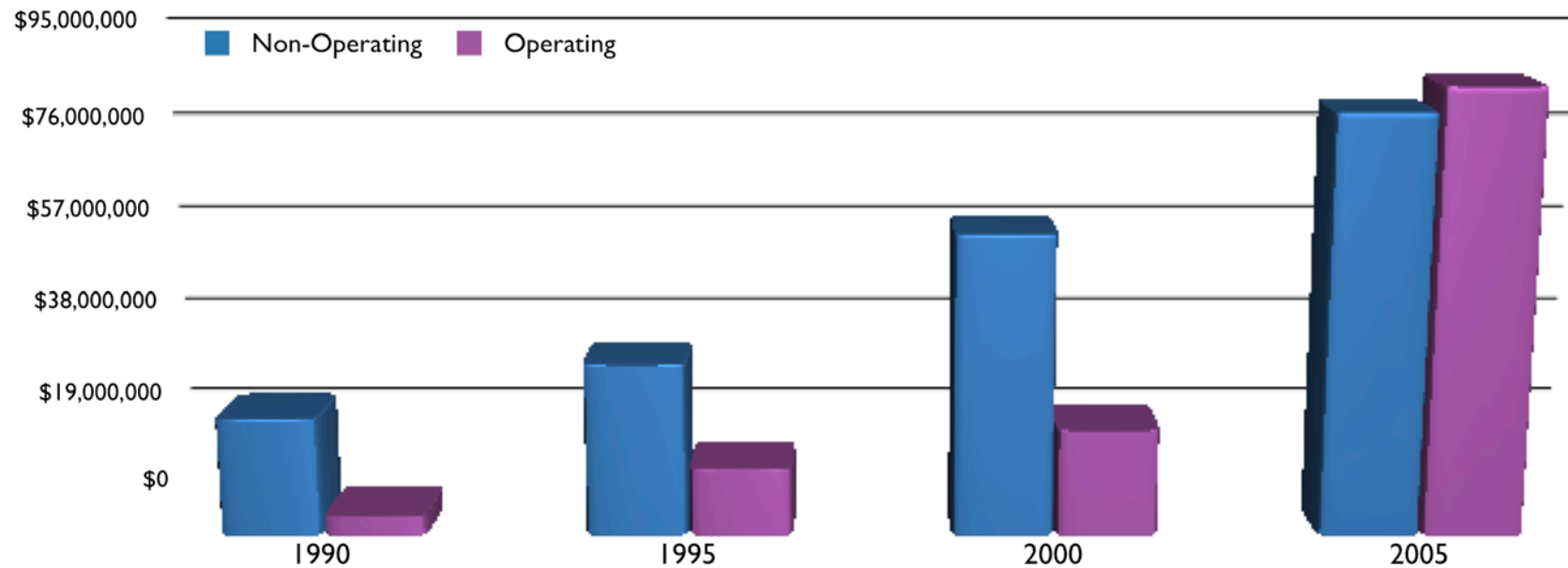
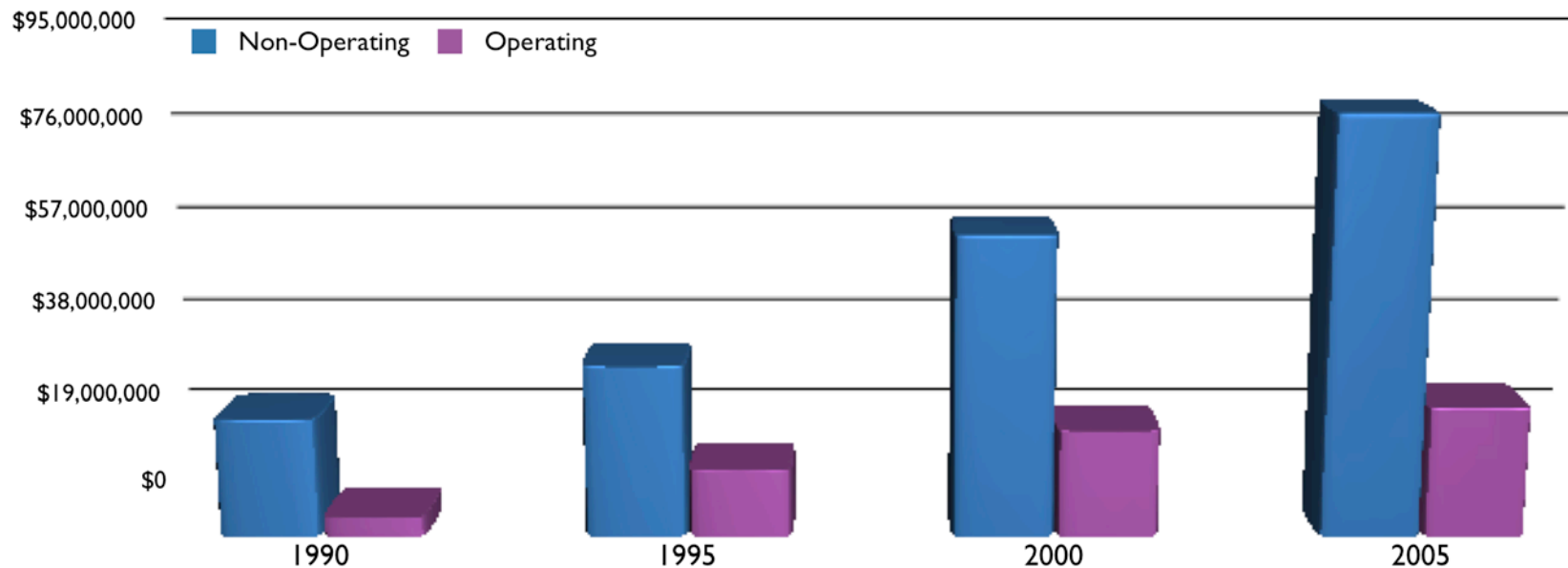


Figure 11.4. A-EF Expenses in Snapshot Years by Status



FOUNDATION TYPE		Total Expenses				
		1990	1995	2000	2005	Total
Nonoperating	Mean	\$ 360,687	\$ 352,955	\$ 444,802	\$ 487,815	
	Total	\$ 23,083,937	\$ 33,530,697	\$ 58,713,825	\$ 81,465,131	\$ 196,793,590
Operating	Mean	\$ 229,050	\$ 569,567	\$ 463,065	\$ 1,486,429	
	Total	\$ 3,893,846	\$ 13,100,046	\$ 20,837,916	\$ 86,212,868	\$ 124,044,676
Total	Mean	\$ 333,059	\$ 395,176	\$ 449,445	\$ 745,236	
	Total	\$ 26,977,783	\$ 46,630,743	\$ 79,551,741	\$ 167,677,999	\$ 320,838,266

Figure 11.4a. A-EF Expenses in Snapshot Years by Status Without Rothschild Foundation Grant



FOUNDATION TYPE		Total Expenses				
		1990	1995	2000	2005	Total
Nonoperating	Mean	\$ 360,687	\$ 352,955	\$ 444,802	\$ 487,815	
	Total	\$ 23,083,937	\$ 33,530,697	\$ 58,713,825	\$ 81,465,131	\$ 196,793,590
Operating	Mean	\$ 229,050	\$ 569,567	\$ 463,065	\$ 437,291	
	Total	\$ 3,893,846	\$ 13,100,046	\$ 20,837,916	\$ 25,362,904	\$ 63,194,712
Total	Mean	\$ 333,059	\$ 395,176	\$ 449,445	\$ 474,791	
	Total	\$ 26,977,783	\$ 46,630,743	\$ 79,551,741	\$ 106,828,035	\$ 259,988,302

I 2. Artist-Endowed Foundation Disbursements for Charitable Purposes as Percentage of All Expenses

**Figure 12.1. A-EF Contributions, Gifts, and Grants Paid
as a Percentage of All Expenses in Snapshot Years**

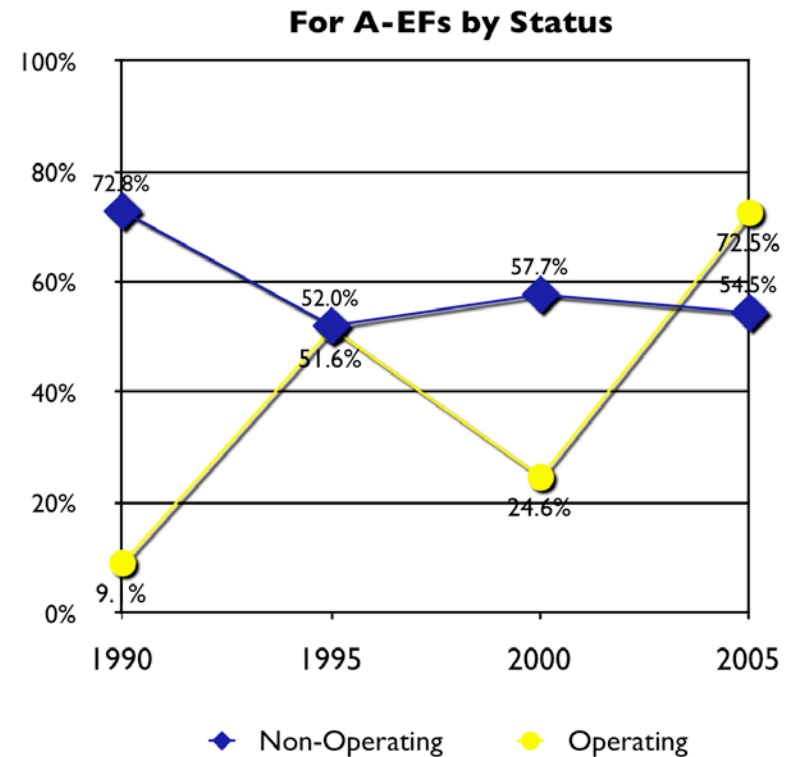
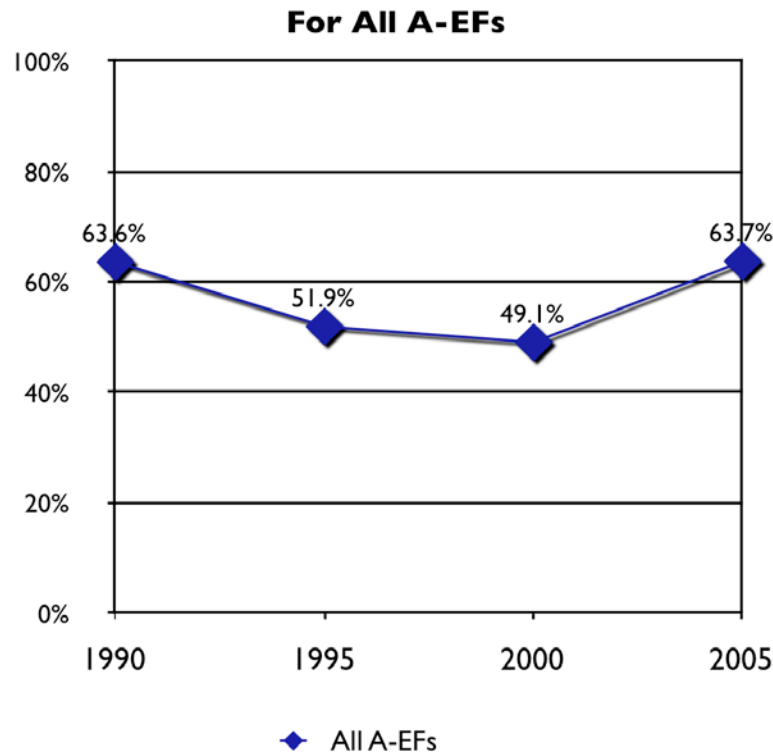


Figure 12.1a. A-EF Contributions, Gifts, and Grants Paid as a Percentage of All Expenses in Snapshot Years Without Rothschild Foundation Grant

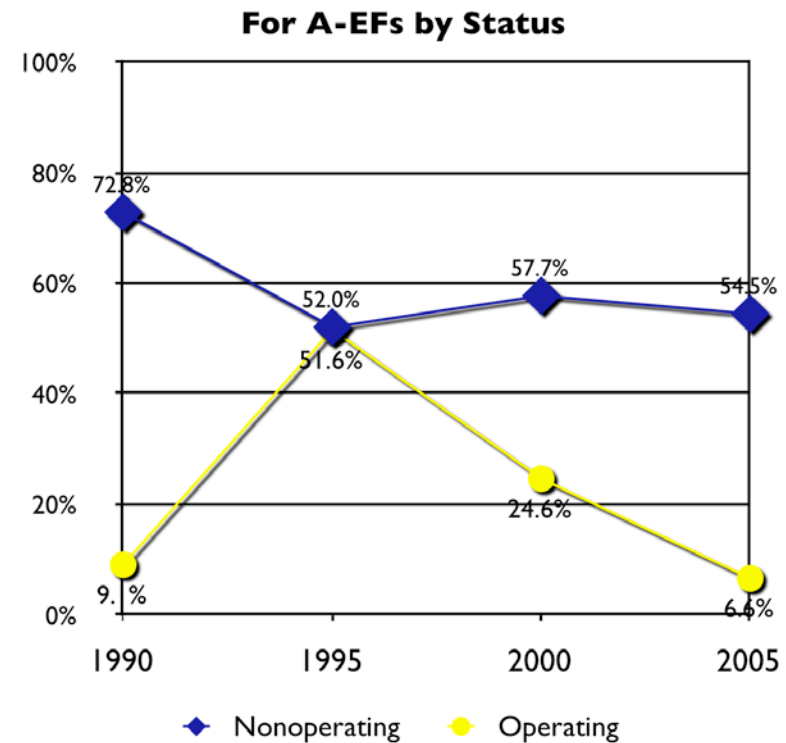
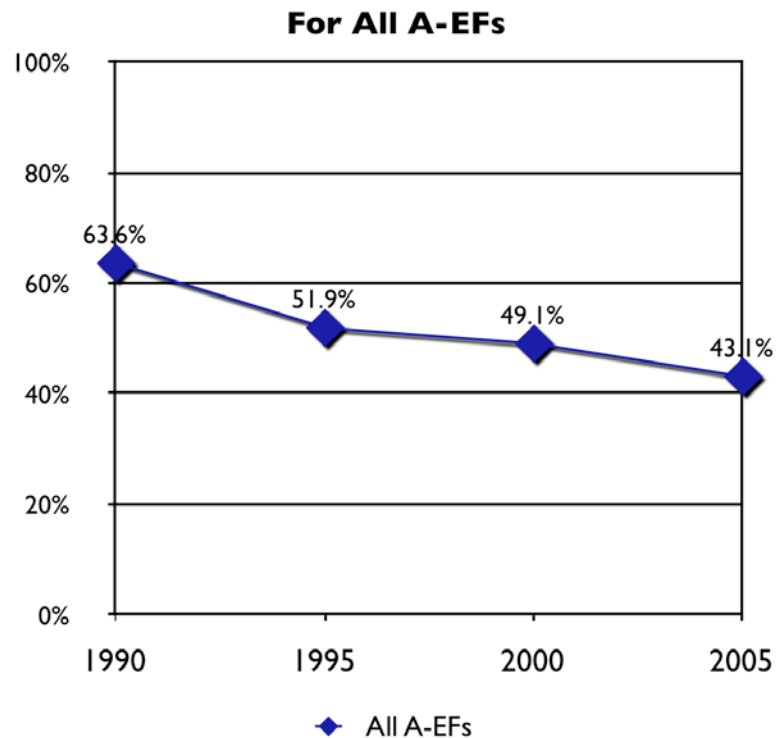


Figure I 2.2. Annual A-EF Disbursements for Charitable Purposes as a Percentage of All Expenses

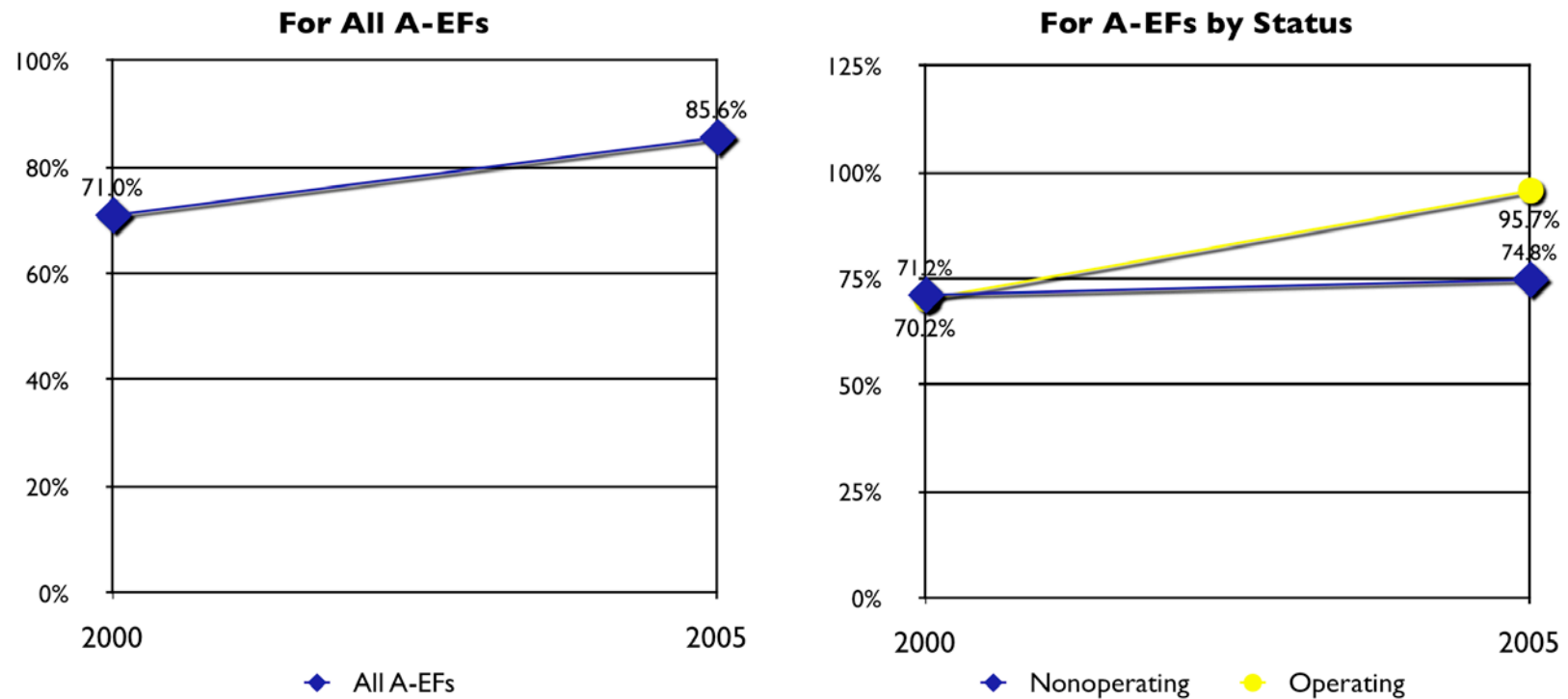


Figure 12.2a. Annual A-EF Disbursements for Charitable Purposes as a Percentage of All Expenses Without Rothschild Foundation Grant

