Association foundations are formed for two reasons: (a) to meet Internal Revenue Service (IRS) regulations that allow for fund-raising and receipt of tax-deductible gifts and (b) to serve the mission of the association.

Under IRS regulation, the tax-deductible status, as defined under code 501(c)(3), is granted to organizations incorporated for "charitable, scientific, literary, and educational" purposes. In 1954 the activities of the American Occupational Therapy Association (AOTA) were deemed compatible with these criteria.

In the early 1960s, however, AOTA became involved with lobbying, publishing model practice laws, recommending higher salary scales, and other similar activities to meet the needs of the membership and promote the profession. These activities jeopardized the 501(c)(3) tax status of the Association. Therefore, AOTA was advised in 1965 to establish a foundation to support programs of an educational nature. At that point, the American Occupational Therapy Foundation (AOTF) was organized and designated as the charitable, scientific, literary, and educational arm of the profession of occupational therapy and assumed the 501(c)(3) status which allows for continued tax-deductible gifts to the profession. The 501(c)(6) status was assigned to the Association clarifying its status as a business league and membership organization.

"Association foundations are something of a hybrid: akin to the associations which produced them (and yet, by definition, not solely created for member benefit); under the aegis of the association, and yet separate (sometimes legally so); operating within the association world, but being having more like a private charity in their need to raise funds" (Gelatt & Spahr, 1987, p. 33)

AOTF, which is a legal entity separate from AOTA, functions like other association foundations in that it has a volunteer board which governs its activities, accepts fiscal responsibility, and raises funds to expand the Foundation's financial base, which in turn allows AOTF to meet its objectives and mission.

The Association's and the Foundation's organizational structures, bylaws, positive collaborative partnership, and communication channels enable the two organizations to work effectively on behalf of the occupational therapy profession.

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The purposes of the Foundation remain as originally conceived in 1965 "to advance the science of occupational therapy and to increase public knowledge and understanding of the profession by encouragement of the study of occupational therapy." Long-range objectives for the Foundation were established in accordance with the Certificate of Incorporation to do the following:

- Encourage the study of occupational therapy through the provision of scholarships and fellowships
- Finance and conduct research studies that contribute to the body of knowledge of the profession
- Provide means to develop professional literature and teaching aids

The recent renewed commitment of the Association to research activities prompted the Foundation Board and its Executive Director to formulate a mission statement and define goals that commit the Foundation to promote the multifaceted areas of research in occupational therapy.

The 1986 mission statement for AOTF reads as follows: "AOTF promotes the development of the knowledge base for occupational therapy through its support of research and education and promotes increased public understanding of the value of occupation to the health and well-being of society."

The following specific goals were established.

1. For Research
   - Develop a cadre of advanced researchers in the profession
   - Promote occupational therapy as a scientific discipline
   - Produce research-oriented professional practitioners
• Support clinical research and disseminate the findings.

2. For Education
• Provide support for occupational therapy education.
• Through public education, serve as an advocate for individuals with special health needs.

3. For Fund Raising
• Expand the financial base.

The goals are in direct concert with the originally stated purposes of the Foundation. The goals address present, urgent issues surrounding research and give the Foundation a strategic plan and direction.

Foundation’s Responsibilities Reconfirmed

In rereading the 1987 series of articles on research published in the Nationally Speaking department of the American Journal of Occupational Therapy (Gilfoyle & Christiansen, Christiansen, Baum, Ottenbacher, Grady, Yerxa, Llorens & Snyder), it becomes even more apparent that aggressive leadership by the Foundation is needed in directing the profession’s research efforts. These scholars have succinctly and thoroughly discussed and identified the importance of research for the profession.

Through the Office of Professional Research Services, the Foundation will take the responsibility to facilitate and direct the research endeavors.

Perhaps the Foundation’s most important function is in generating the needed funds for these research activities. AOTA has committed monies to this endeavor, and Association and Foundation leaders have made substantial personal contributions to help establish endowment funds for scholarships and research. But fund-raising efforts have only begun. The Foundation will be launching a capital campaign, tapping granting agencies, foundations, industry, and others who have an interest in health and rehabilitation.

Thoughts for the Future

It is conceivable that the future responsibilities of AOTF would include professional education. Endowment for education is attractive, and the fact that postdoctoral education research activities and research centers are under the auspices of AOTF makes it easier for AOTF to obtain funding from grantors, foundations, and philanthropists. I propose that the leaders of the Association and Foundation carefully examine the educational functions of the profession to decide whether professional education would be best housed within the Foundation.

Conclusion

Our profession has developed an excellent collaborative structure between the Association and the Foundation. Collaboration will bring to fruition the hopes and dreams of our pioneers, leaders, educators, and committed practitioners that the consumer of health care and society consider occupation science and occupational therapy to be of paramount importance in the delivery of health care.

References


