



## Frequently Asked Questions

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### **What is a Foundation?**

Foundations have a marvelous history of changing lives through the organizations and programs they support. Education, public health, scientific research, the arts, social services, and the environment are a few of the many areas.

A foundation is a non-governmental, nonprofit organization, with funds and programs managed by its own trustees or directors, established to aid social, educational, charitable, religious or other activities serving the common welfare, primarily through the making of grants.

The word "foundation" has no legal meaning in and of itself. You must look at how the IRS designates an organization and inquire as to whether it files a 990-PF (the tax return filed by private foundations) or a 990 (the tax return filed by public charities and other nonprofit organizations).

### **What is the Ohio Farm Bureau Foundation?**

The Ohio Farm Bureau Foundation (Foundation) was established in 1985 to further initiatives that improve the quality of life in all of Ohio's agricultural communities. The Foundation strives for measurable community improvement through its support of special projects that focus on agricultural education, and environmental and economic issues.

### **Are there special tax advantages?**

Because the Ohio Farm Bureau Foundation is a non-governmental public charity that operates grant programs benefiting many organizations or individuals as one of its primary purposes, it is classified by the Internal Revenue Service under the 501(c)(3) code. Therefore, donor contributions are tax deductible as allowed by law.

### **What can the Ohio Farm Bureau Foundation do that OFBF can't do?**

Classified by the IRS as a 501(c)(5), the Ohio Farm Bureau Federation (OFBF) is an agricultural organization that engages in lobbying; therefore donor contributions do not qualify for the same tax deductions as in a 501(c)(3).

## **Other Foundations...**

In 1998 there were 1.3 million non-profit organizations in the United States; the Nationwide Foundation, the Columbus Foundation, and the American Farm Bureau Foundation are just a few. But, some grantmaking foundations do not have the word "foundation" in their names. Carnegie Corporation of New York, the Chicago Community Trust, the Duke Endowment, the GE Fund--these four institutions are among the nation's top grantmaking foundations, but none has the word "foundation" in its name.

## **From whom does the Ohio Farm Bureau Foundation receive funds?**

Financial support for the Foundation comes from individual donors, agricultural organizations and corporations/foundations. The Foundation accepts contributions from individuals and other allied groups or organizations interested in the purposes of the Foundation.

## **How can an individual give to the Ohio Farm Bureau Foundation?**

Individuals interested in giving to the Foundation can do so in the following ways: outright gifts (cash, securities, real estate), deferred or planned giving (wills and bequests, life insurance, remainder interest), endowments, memorial or tributes, gifts in trust, annuities and annuity trusts. Donor contributions are tax deductible as allowed by law.

## **How does the Ohio Farm Bureau Foundation distribute funds?**

The Foundation makes primary grants to programs sponsored or coordinated by the Ohio Farm Bureau Federation, and monies contributed will be used exclusively for the activities noted. Secondary grants are considered for external organizations and/or programs aligned with the Foundation's mission.

## **Who decides how the funds are distributed?**

Unless otherwise designated to a specific program or activity, funds are determined and distributed by the Foundation's board of directors under the guidance of the Foundation's mission and purpose. The directors of the Foundation are OFBF board members, OFBF staff and other interested groups.

## **What is possible through the work of the Ohio Farm Bureau Foundation?**

### Individual Contributions:

#### *Darwin Bryan Scholarship Program*

Established in honor of Darwin R. Bryan for his enthusiastic leadership during his 37 years of service to the organization, the Foundation funds the Darwin Bryan Scholarship Program. The objective of the scholarship fund is to assist students who have been active in the Farm Bureau youth program and /or whose parents are Farm Bureau members to continue their education. For more information, contact your county Farm Bureau.

## Fundraising:

### *Farm Bureau Merchandise*

Items are great for yourself or others looking for that special gift. A portion of the purchase price will support the Foundation's focus. Check out [www.ofbf.org](http://www.ofbf.org) to view merchandise and place your order.

### *The Ohio Farm Bureau Foundation Invitational Golf Outing*

The 2003 Ohio Farm Bureau Foundation Invitational Golf Outing is Monday, June 9 at The Country Club at Muirfield Village in Dublin, Ohio. The Country Club at Muirfield Village is an 18-hole, Jack Nicklaus design golf course and has played co-host to the U.S. Amateur Championship. Proceeds from the outing will benefit the Foundation. For information on golf and sponsorship opportunities, please contact: Carol Ann Smith at (614) 249-4394 or [csmith@ofbf.org](mailto:csmith@ofbf.org)

## Grant writing:

Currently OFBF is seeking funding through the Foundation for various projects that will benefit Ohio agriculture and Farm Bureau members:

### *Agriculture In The Classroom Institute*

The Agriculture In the Classroom Institute will create a link between agriculture and the classroom by providing educators with more in-depth and focused lessons about how to incorporate agricultural information into content areas. The five-day Institute is comprised of hands-on lecture labs, guest speakers and field trips. Participants will utilize best practices and will apply the new knowledge to their own plan of work.

### *The Land and Living – Agriculture...Your Link to Life!*

The Land and Living Exhibit is an innovative, agricultural education opportunity at the Ohio State Fair. Land and Living goes beyond livestock barns and promotes the diversity of Ohio Agriculture, using features such as a live, working stream flowing next to a riparian zone and a corn climbing-wall that also tells the story of ethanol and corn products that we use daily. Enhancement of this exciting Land and Living Exhibit and the implementation of a youth educational program are goals for the 2002 Land and Living Exhibit. The "Ag Walk" educational program will increase youth awareness about how agriculture impacts their daily health and nutrition through experiential learning. By making all Land and Living Exhibit areas interactive, we hope to teach youth about agriculture's role in the economy and society so that they may become citizens who support wise agricultural policies, while impacting all fairgoers so they retain agriculture's farm-to-table message.

### *The Ohio Agricultural Environmental Assurance Alliance*

The Ohio Agricultural Environmental Assurance Alliance, a public-private partnership consisting of producer led organizations, commodity groups, agricultural businesses, government agencies and the Ohio State University, was established in October 2001 for the purpose of developing an environmental self-audit program for Ohio's agricultural and horticultural commodities. The purpose of the environmental self-audit program is to provide Ohio producers with the opportunity to independently and confidentially examine their operation in terms of environmental assurance and to identify where they may need to go. The results of the self-audit will lead to a change in management decisions that will encourage the incorporation of environmentally friendly processes into farm plans while maintaining economic viability and enhancing social acceptability.