

Roots of Philanthropy in the United States

1787: *Federalist #10*, James Madison

1789-91: *U.S. Constitution*: 1st Amendment, Freedom of Assembly and Speech

1817: Dartmouth College Case

1835: Alexis de Tocqueville, *Democracy in America*

1848: Girard College Case

1861: U.S. Sanitary Commission

1867: First modern foundation established, Peabody Foundation

1889: Andrew Carnegie publishes *Wealth* and Jane Addams establishes Hull House

1907: Russell Sage Foundation established

1913: Modern Community Chest movement begins in Cleveland

- Exempt Organizations Established in Rev. Act
- Income Tax started with 16th Amendment

1935: Social Security Act: Corporations can deduct charitable contributions up to 5%

1952: Cox Committee

1953: *Barlow vs. A.P. Smith*

1954: *Brown vs. The Board of Education*

1960: \$10.92 billion estimated total giving for the year

1969: Tax Reform Act: Punitive provisions on foundations

1975: Commission on Private Philanthropy and Public Needs

1980: Independent Sector Established

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