

Tips on Establishing a 501 © 3
In Support of a Graduate Orthodontic Residency Program

- Network with other alumni groups that have established such a charitable organization (e.g., the one formed by alumni and friends of the program at UT Houston) for their ideas and suggestions.
- Determine from alumni and other friends of the program if there is sufficient interest in establishing such an organization. This can take the form of a full-scale feasibility study, which is an expensive proposition, or perhaps could be done much more informally and inexpensively with some face-to-face meetings.
- Determine the mission of the organization, e.g., establish that the organization, while completely separate from the orthodontic program is to be used to support the orthodontic program.
- Determine the purpose of the organization, e.g., to create an endowment, to provide annual funding, some combination, etc.
- Determine what direct affiliation, if any, the organization is to have with the dental school and/or orthodontic program.
- Determine the name of the supporting organization. (Note the one in support of UT Houston does NOT have the name of the institution in the name of the alumni group.)
- Establish a relationship with an attorney who has some expertise and/or experience in this arena and who can guide you along this path.
- Incorporate within a State. (Perhaps not all States require that an organization incorporate, but there are distinct advantages in doing so.)
- As a part of this incorporation process, take the necessary steps to ensure that you obtain tax exempt status within your State, i.e., sales taxes, etc., and obtain the appropriate letter from the State in which you incorporated.
- Craft the organization in such a way that, on the Federal level, the IRS will consider your organization a “public charity” rather than a “private foundation” (i.e., one may make charitable contributions to the former, but not to the latter), and obtain the appropriate letter from the IRS. (This may take some time, but an attorney can guide you in this process and help ensure that you have sufficient credentials to begin your fundraising.)
- Continue to network with other alumni organizations and the AAOF—the AAOF encourages support of individual graduate orthodontic residency programs, as well as support of the AAOF.