

## Part IV. Items of General Interest

### Foundations Status of Certain Organizations

#### Announcement 96-120

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

*Former Public Charities.* The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

ABT Health Care Research Foundation,  
Cambridge, MA

Adoptive Families Together AFT,  
Houston, TX

Alternative Educational Environments,  
Toledo, OH

Amputee Peer Services Inc., N. Little  
Rock, AR

Anderson Urban League, Anderson, SC

Apalachicola Bay Oyster Farmers  
Association Inc., Apalachicola, FL

Choice Alternative Care Service Inc.,  
Greensboro, NC

Committee to Save the RKO Keiths  
Theatre of Flushing, Inc., Flushing,  
NY

Freeport Saving Lives, Inc., Freeport, IL

Georgia Association for Family Day  
Care-Educational Fund, Smyrna, GA

Ichabod Ministries Incorporated,  
Pittsfield, MA

Japanese Cultural Exchange, Inc., New  
York, NY

Kentucky River Housing Corporation  
Inc., Hazard, KY

Midwest Coalition for Affordable  
Housing, Clinton Township, MI

New York State Shooting Sports  
Foundation Inc., Huntington Sta, NY

Ocean Park Historical Society Inc.,  
Ocean Park, ME

Putnam County Child Abuse Prevention  
Council Inc., Greencastle, IN

Sachar-Saval Elijah Fund, Inc., Chestnut  
Hill, MA

Trinity Building Corporation, Charlotte,  
NC

Youth Incorporated, Anderson, IN

Youth Organized for Integrity and  
Nurturing Citizenship Inc., Jackson,  
MS

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

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