

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 96-6

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:

- Accent on Education, Mattoon, IL
Brass Ring Society of Oklahoma, Inc., Tulsa, OK
Care Center of Kansas City, Kansas City, KS
Cassandra Manning Ballet Theatre Inc., Davenport, IA
Chicago Conservatory Society, Chicago, IL
Chicago Dodgers Youth Organization, Chicago, IL
Community Parents Reinvestment, Inc., Tampa, FL
Community Service Foundation of Bay County, Inc., Panama City, FL
Coraopolis Economic Revitalization Corporation, Caraopolis, PA
Davies Manor Association, Memphis, TN
Douglas Visions Committee, Inc., Plano, TX
Familyland Foundation, Inc., Ft. Myers, FL
Fans Field Neighborhood Development Corporation, Decator, IL
First Ozark Housing Development Corporation, Mountain Home, AR
Firstnight Inc., Villa Park, IL
First Liberty Institute Inc., Fairfax, VA
Forrestville Valley School Foundation, Forreston, IL
Fortress International Inc., Springfield, IL
Friends of the Friendless, Inc., Bronx, NY
Gold Cross Foundation, Washington, DC
Grace Lutheran Church Foundation of Grand Island Nebraska Inc., Grand Island, NE
Grace West Early Childhood Learning & Development Ctr Program Inc., Newark, NJ
Grand by Standers, Kansas City, KS
Grand Ma's Hands, Charlotte, NC
Growing Wild Over Arizona, Inc., Phoenix, AZ
Haddock Corporation, Morrisville, NC
Hand Up Society, Omah, NE
Haserv Inc., Elizabeth, NJ
Hawthorne Artistic Dance Company Inc., Jefferson City, MO
Heart to Heart Inc., Marshall, MN
Hearts in Harmony, Inc., San Antonio, TX
H E C A P, Inc., Decatur, GA
H I S Ministries Inc., Orange, TX
Hudson County Push Foundation Inc., Jersey City, NJ
Indian Business, Inc., Crandon, WI
Johnny Johnson Ministries, Inc., Louisville, KY
Junior Achievement, Eastern Shore Inc., Salisbury, MD
Junior Golf Center of St. Louis, Clayton, MO
Kankakee Eastside Jr. Football League, Kankakee, IL
Kurtz Cultural Center Incorporated, Winchester, VA
L B G I Educational Services, Chicago, IL
Leland and Lucille Strahl Educational Trust, Ashton, SD
Literacy Council of Mercer County, Sharon, PA
Love Letters Inc., Chicago, IL
Luverne Hockey Club, Luverne, MN
Magda Inc., Baltimore, MD
Main Street Keokuk Inc., Keokuk, IA
Main Street La Grange, La Grange, IL
Mark R. Pryor Foundation, Winona, MN
McDowell County Museum Commission, Inc., Kimball, WV
Mid-Atlantic Association of Ministries with Older Adults, Richmond, VA
Mildred Ford Maternity Home, Midland, TX
Missouris Young Woman of the Year, Hazel Wood, MO
Monelison Youth Football Association, Madison Heights, VA
Moss and Barnett Foundation, Minneapolis, MN
Mystery Entertainment Inc., Wheaton, MD
National Association of Professional Baseball League Sports Administration Grant Program, St. Petersburg, FL
National Drive to Cure Paralysis Inc., Baltimore, MD
National Housing Preservation Corporation, Nashville, TN
National Wellness Coalition, Washington, DC
Newark Educational Council Inc., Newark, NJ
Newton Greenway Coalition, Huntingdon Valley, PA
Nurses for Human Development Education, Inc., Jonesboro, AR
Offspring Organization Inc., Plainfield, NJ
Omega Infinity Enterprises Inc., Baltimore, MD
Oromo Support Committee Inc., Minneapolis, MN
Project Now Housing Foundation, Rock Island, IL
Ralph and Della Haskett Memorial, Jasper, AL
Ray and Rosette Doerhoff Scholarship Trust, Jefferson City, MO
Recovery Housing, Inc., Knoxville, TN
Recycling Coalition of South Dakota Inc., Sioux Falls, SD
Red Feathers Inc., Pierre, SD
Round Lake Organization of People Support, Round Lake, IL
Russell Horton Memorial Scholarship Fund, Inc., Naperville, IL
Saint Peters Church Preservation Committee, Dixon, IL
Santa Fe Jazz Foundation, Inc., Santa Fe, NM
Scott Terry and Brian Sample Scholarship Fund, Coweto, OK

Senior Care Corp., Staten Island, NY
Southeast Milwaukee Area Crime
Stoppers Inc., Oak Creek, WI
Sowing Precious Seed, Kearney, MO
St. Paul-Minneapolis Adult
Rehabilitation Therapy,
Minneapolis, MN
Sumneytown Yoga Fellowship,
Sumneytown, PA
Support Ministries, Inc., Decatur, AL
The Friends of the Birmingham
Museum of Art, Birmingham, AL
The Orange Bowl Committee, Miami,
FL
The Tax Information Forum Inc.,
Chicago, IL
Thema Literary Society, Metairie, LA
Toddlers Learning Center, Plainfield,
NJ
Toledo O E S Foundation, Toledo, IA
Trasitional Services Inc., Towson,
MD
Victory Jubilee Choral Arts
Foundation, Washington, DC
W A C D L Foundation Inc.,
Milwaukee, WI
Wesser Institute of Ecology Ltd.,
Almond, NC
West Ellis Education Foundation
Corp., West Ellis, WI
Wyoming Valley Aids Council,
Wilkes-Barre, PA
Yes That's A F A C T, Richmond,
VA
Youth Education Strategies, Inc.,
Columbus, GA
Youth Media Corporation, Kansas
City, MO

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.