
Foundations Status of Certain Organizations

Announcement 96-66

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:

Alternatives for Area Youth, P.O. Box 571, Manistee, MI
American Friends of Machon Hasbara, 940 Leader Bldg., Cleveland, OH
Awakenings, Inc., Southgate, MI
Blanchester Friends Housing, Inc., Wilmington, OH
Christian Koinonia, Inc., Miami, FL
Chrysalis Systems, Inc., Oakland, MI
City Lutherans in Action, Chicago, IL
Clinton County Family Resource Center, Inc., Saint John, MI
Columbus Metro Soccer Association, Dublin, OH
Covenant Blu Community Development, St. Louis, MO

Dentistry for Friends in Need Inc., Beavercreek, OH
Euclid Black Caucus, Euclid, OH
Family Planning Council of Nebraska, Inc., Grand Island, NE
Fayette County Drug Alliance Families in Action Inc., Somerville, TN
Fighting Chance for Children Inc., Omaha, NE
Flint Police Athletic League (PAL), Flint, MI
Forty for the Future Inc., Research Triangle Park, NC
Friends of David Walker Inc., Wilmington, NC
Gastonia Sister Cities Committee Inc., Gastonia, NC
Gentry High School Academic Booster Club, Gentry, AR
Great Lakes Aquarium & Research Center Inc., Muskegon, MI
Greater Atlanta Billy Graham Crusade Inc., Atlanta, GA
Greater Mount Airy Emergency Rescue Squad Inc., Mount Airy, NC
Greater White Stone Missionary Baptist Church Fdn Inc., Memphis, TN
Gresham Environmental Center Inc., Knoxville, TN
Hamilton County Leadership Academy Inc., Carmel, IN
Heavens Grocery Store Inc., Lithonia, GA
Hiwassee Dam Eagle Booster Club, Murphy, NC
Holland Village, Inc., Jersey City, NJ
Hopkinsville Christian Cty Youth League, Inc., Hopkinsville, KY
HOW Inc., Toledo, OH
Howard University Alumni Association-Atlanta Club, Atlanta, GA
Human Growth Corporation, Nashville, TN
International Photographic Arts Foundation Inc., Camden, ME
Iowa Education Coalition, Newton, IA
Johnston County Finance Corp., Smithfield, NC
Kentuckians for Informed Decisions, Inc., Frankfort, KY
Kentucky World Organization of China Painters, Inc., Nicholasville, KY
Kids for Progress Inc., Mobile, AL
Kimberly House, High Point, NC
Lawrence Kiwanis Sunrise Inc. Scholarship Foundation, Lawrence, IN
Learning Care, Inc., Lansing, MI
Life Management Inc., Cleveland, TN
Lonesome Pine Special Trail Corp, Bristol, VA
LSAA, Marquette, MI
Marcel Moyses Society Inc., Baltimore, MD
Massillon ASA Girls Softball Association, Massillon, OH
Matawan-Aberdeen Baseball League, Matawan, NJ
Memorial Day Weekend Salute to Veterans Celebration, Columbia, MO
Mental Health Programs Inc. VII, Cambridge, MA
Miracle on Caney Creek, Inc., Lexington, KY
Montgomery Area Sports Hall of Fame Inc., Montgomery, AL
Mount Zion Institute for New Growth, Lansing, MI
Mountain View Parent Teacher Organization PTO, Morganton, NC
Muncie Urban Enterprises Association, Inc., Muncie, IN
Nashville Waldorf Assoc., Nashville, TN
Neuse River Community Development Corp Inc., New Bern, NC
New Charlotte Corp., Charlotte, NC
New Horizons of Tennessee, Nashville, TN
New Writers Forum Inc., Lexington Park, MD
North Carolina Assoc. of Colleges and Universities Inc., Greensboro, NC
North Rowan High Booster Club, Spencer, NC
Nova Vida, Inc., Charlotte, MI
Oxford Area Foundation for the Enhancement of Public Education, Oxford, MI
Ozark Depot Area Museum Inc., Charleston, AR
Options for Community Living, Kalamazoo, MI
Page Band Boosters Inc., Greensboro, NC
Paradigm Counseling Center of West Michigan, Inc., Manistee, MI
Partners in Parenting, Oxford, NC
Patton Homes, Inc., Grosse Pointe, MI
Plainfield Pee-Wee Association, Inc., Plainfield, IN
Professional Medical Education Association, Inc., Grove City, OH
Project Outreach of Cumberland County Inc., Crossville, TN
Prophetic Christian Ministries Association, Inc., Toledo, OH
Quail Unlimited Inc., Laurinburg, NC
Raintree Home, Inc., Canton, MI
Raishis Chochma, Lakewood, NJ
Recovery Systems Inc., Chattanooga, TN
Rhode Island AFC Inc., Detroit, MI
Richmond County Health Foundation Inc., Rockingham, NC
Robert P. Kellam Scholarship Foundation Inc., Owings Mills, MD
Rotary Club of Effingham Foundation Inc., Rincon, GA

Saint Luke Outreach Inc., Laurinburg, NC
 S C O G Child Development Center, Chicago, IL
 Scouts Center, Inc., Converse, IN
 Shoreview Arden Hills Loins Club School District 621 Fdtn, Fridley, MN
 Sociedad Biblica De Puerto Rico E Islas Virgenes Inc., Bayamon, PR
 Southern Michigan Association for the Education Of Young Children, Jackson, MI
 SRI-Lanka Ranga Kala Kavaya, Washington, DC
 Steps to Potentials, Ludington, MI
 Stone Creek Ministries, Creal Springs, IL
 Teamster Retiree Housing of St. Louis, Inc., Beachwood, OH
 Tiffin Area Babe Ruth League, Inc., Tiffin, OH
 Time Corners Optimist Foundation of Fort Wayne Indiana, Inc., Fort Wayne, IN
 Vegan Action Incorporated, Madison, WI
 War Cloud—Lone Wolf Foundation, Inc., Cleveland, OH
 We Care Network, Inc., Columbus, OH
 Whitely Productions Inc., Mentor, OH

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.
