
Foundations Status of Certain Organizations

Announcement 96-94

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:

Adventists Womens Coalition, Walla Walla, WA
American Counsel Scholarship Foundation Inc., Roseland, NJ
Center for Military History, Los Angeles, CA
Creative Experiences and Children, St. Paul, MN
Delmiro Garcia Scholarship Foundation, San Antonio, TX
Eastern Shore of Virginia Foundation, Franktown, VA
East Hills Rehabilitation & Fitness Institute Inc., Johnstown, PA
Ecomedia, Washington, DC
Educational Research Institute, Philadelphia, PA
El Campo Memorial Hospital Foundation, Inc., El Campo, TX

El Coqui Sports and Prevention League, Lancaster, PA
Environmental Compliance Oversight Corporation, Trevoise, PA
EVT High School Alumni Association Inc., Baltimore, MD
Faces of Hope Foundation, Washington, DC
Fairview Village Nursing Center, Lewisberry, PA
Family Information Resource Support Team Place Inc., Annandale, VA
Familyland Foundation, Inc., Ft. Myers, FL
Family Visions Inc., Penn Hills, PA
Fauquier Alliance for Recreation, Warrenton, VA
Fauquier Veterans Memorial Committee Inc., Warrenton, VA
Fellowship of Friends of African Descent, Philadelphia, PA
Finefrock & Stumpfs Charlotte Street Gym, Lancaster, PA
Fire Streak Ministry, Coatesville, PA
First Atlantic Inc., Laurel, MD
Fish, Williamsburg, VA
Foundation for Animal Rights Advocacy Inc., Newark, NJ
Foundation for Plastic Surgery, Annandale, VA
Francisville Community Development Corporation, Philadelphia, PA
Frederick Non-Profit Building Supply Inc., Frederick, MD
Freedoms Choice Inc., Vienna, VA
Friends of Carter Barron Cultural Arts Society, Washington, DC
Friends of Jerusalem Inc., Washington, DC
Friends of John Castaldi Foundation Inc., Philadelphia, PA
Friends of the Palette Place Art Gallery Inc., New Brunswick, NJ
Friends of Saint Andrews Elementary School Trust, Waynesboro, PA
Frontiers Associates Inc., Norfolk, VA
Full Life Incorporated, Annapolis, MD
Garabed Zambak Memorial Fund, Springfield, PA
George Pittas Childrens Foundation Inc., Rockville, MD
George Washington Carver Vocational Technical High Schl Foundation Inc., Baltimore, MD
Giles County Sheriffs Office Canteen, Pearisburg, VA
Glebe Farm Group, Strausburg, VA
Global Awareness Society, Bloomsburg, PA
Go Direct, Inc., Stillwater, OK
Golden Tornado Foundation Inc., Butler, PA
Good News Ministries of America, Philadelphia, PA

Gopal Charities Food for Life
Incorporated, Linthicum, MD
High West Center of Environmental
Policy Studies, Flagstaff, AZ
Information Center for Education,
Dallas, TX
Peanut Batter Players, Boulder, CO
Pros for Kids, Inc., Scottsdale, AZ
Rock County Club, Inc., Beloit, WI
Shared Medical Research Foundation,
Tarzana, CA
Sound of Sight Inc., Broomfield, CO
Tom Moore Community Music
Foundation, Inc., Houston, TX

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 founda-

tion status in the Internal Revenue Bulletin.

The following organization, which has been treated as a private operating foundation described in section 4942(j)(3) of the Code, has now been classified as an organization that is not a private operating foundation. Grantors and contributors may no longer rely upon rulings or determinations that this organization is a private operating foundation. The organization is:

Citizen Policy Research Inc., East
Harwich, MA
