

Foundations Status of Certain Organizations

Announcement 97-58

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:

Aberdeen Area Tribal Chairmans Health Board, Aberdeen, SD
America's Child, Cranston, RI
Andhra Adventists Association, Hyattsville, MD
Association of Black Automotive Employees Inc., Detroit, MI
Associates of Chicago Urban Day School, Chicago, IL
Athletic Booster Club of Malibu High School, Malibu, CA
Attorney Access, Inc., Buffalo, NY
Baldwin Parents in Partnership for School Age Child Care, Baldwin, NY
Cat Tails, Inc., Lebanon, MO
Christian Oasis Inc., Pineville, LA
Christian Renewal Inc., Bozeman, MT
Christian Works Incorporated, Mission Hills, CA
Church of Jesus Christ the Divine, Lebanon, IL
Ciudad De Los Ninos Orphans Outreach, Seattle, WA
Clubhouse A Childrens Museum, Tarzana, CA
College Park Community Watch, Raleigh, NC
Community Alliance Rehabilitation Services, Omaha, NE
Colorado Animal Refuge Inc., Calhan, CO
Contemplative Medical Center, Incorporated, Bethlehem, CT
Design News Engineering Education Foundation, Newton, MA

Ella Mae Smith Foundation, Chicago, IL
Environomic Research Institute Inc., Miami, FL
Evelyn Pacheco Scholarship Fund Inc., Raynham, MA
Family Defense Law Project, Inc., New York, NY
Farms for Life Corporation, Amherst, VA
Fortress Health Care Systems, Inc., Clinton, MD
Friends of Rachel Carson National Wildlife Refuge, Saco, ME
Future Considerations USA, Falmouth, ME
Gaylord Area Junior Golf Association Inc., Gaylord, MI
Goodridge Enterprise Center Inc., York, PA
Human Services Inc., Jackson Heights, NY
Infinite Sun Recycling, Kansas City, MO
Jera Foundation, Minneapolis, MN
Joy Kare Inc., Central Islip, NY
Little Italy Lodge OSIA 2286 Foundation Inc., Baltimore, MD
Long Bridge Ordinary Foundation, Bena, VA
Los Angeles Police Equestrian Fund, Los Angeles, CA
Lost Mountain Center for the Guitar, Carlsborg, WA
Louise Enrichment Group Home, Inc., Louise, TX
Love Inc. of South Sacramento County, Elk Grove, CA
Lowcountry Releaf Inc., Charleston, SC
Lutheran Young Adults of Texas, Austin, TX
Maine for Me Scholarships, Bangor, ME
Moses Lake Alano Club Foundation, Moses Lake, WA
Mother Lode Ombudsman, Inc., Sonora, CA
Motion Dance Troupe, Charlotte, NC
Mountain Recovery Home for Women, Crestline, CA
Mountains Education Program, Pacific Palisades, CA
Mount Hamilton Athletic League, San Jose, CA
Northwest Environmental Protection Association, Seattle, WA
Northwest Viking Softball Boosters of Guilford County North Carolina, Greensboro, NC
100th Street Concerts Association Incorporated, New York, NY
Owen Frost Ministries, Nyssa, OR

Oxford Recovery Club of Washington Inc., Silver Spring, MD
Peers Unlimited Inc., Columbus, OH
Project Lift Incorporated, Coronado, CA
Project Tiny Tim Fund, Spokane, WA
PTA Washington—Glenwood Elementary, Tacoma, WA
PTA Washington—Harmony Elementary PTA 3-6-11, Tacoma, WA
Rainbow Theatre, Inc., Stamford, CT
Soldier Ministries, Inc., Springville, AL
Students Dictionary Foundation Inc., Bloomington, IL
Sunrise of Tennessee, Inc., Nashville, TN
Upstate Prison Ministries, Inc., Pottersville, NY
Wisconsin Visual Arts Ltd., Milwaukee, WI
Your Family and Mine Foundation, Phoenix, AZ

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.
