Foundations Status of Certain Organizations

Announcement 2004–17

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:

18th Ward Athletic Association, Reading, PA 190 Cultural Enrichment Trust, Penn Valley, PA Abundant Life Bible Study, Canton, OH AC Instrumental Booster Club, Inc., Atlantic City, NJ Adirondack Kitchen Project, Inc., Hamilton, NY Advantage Ephrata Task Force, Inc., Ephrata, PA Africa 2000 Productions, Purcellville, VA African Solidarity Foundation, Inc., New York. NY Afro American Club of Roch NY, Inc., Rochester, NY Agape Community Health Corporation, Sorento, FL Ahepa Monroe Chapter 75 Nonprofit Housing Corp., North Brunswick, NJ Aiding Communities Through Service Acts, Inc., Philadelphia, PA Akita Rescue of WNY. Inc., Buffalo, NY Akram Research & Educational Foundation, Inc., Windsor, NJ Allison Stohner Scholarship Foundation, Inc., Cherry Hill, NJ American Association of Complimentary Medicine, Inc., Sleepy Hollow, NY

American Asthma Association, New York, NY American Community Development Fund, Inc., Columbus, OH American Recovery Center, Fairfax, VA American Youth Dance Theater Foundation, Inc., New York, NY Angel Hearts, Incorporated, Williamsville, NY Animal Care Association, Inc., SPCA, Scranton, PA Antioch Community Corp., New Brunswick, NJ Aptitudes for Living Institute, St. George, UT Art for Peace, Ft. Washington, PA Association of the Brethren in Ways of Jesus Christ, Kingston, PA Atlantic Charitable Foundation, Inc., Atlantic City, NJ Atlantic City Rights of Passage, Inc., Atlantic City, NJ Auburn Towers Resident Council, Pittsburgh, PA Audubon Housing Development Fund Corporation, New York, NY Barbaras Christmas Foundation, Ilion, NY Bartenders Foundation, Inc., Basking Ridge, NJ Be Attitudes Educational Foundation, Inc., Toms River, NJ Beekman Hill Association, Inc., New York, NY Bergen County Wellness Self-Awareness & Recovery Group, Paramas, NJ Best Practices New Jersey, Inc., Bloustein School 5th Floor, New Brunswick, NJ Bethany-Development Outreach Housing Development Fund Corp., New York, NY Bethlehem Community Development Corporation, East Orange, NJ Better World Charitable Foundation, Inc., Englewood Cliffs, NJ Bhagwan Vardham Global Education Fund, Germantown, MD Birth of Unique Individuals Lessens Delinquency, Philadelphia, PA Boaters Against Drunk Driving, Inc., Battle Creek, MI Boston Terrier Rescue Southwest, Desoto, TX Boyle Childrens Cancer Foundation, Inc., Greenwich, CT

Boys and Girls Club of Jay Oklahoma, Inc., Oaks, OK Breastfeeding Education and Support Network of New York City, Inc., New York, NY Bridge-Logos International Trust, Inc., Gainesville, FL Bronx Mass Ministries, Inc., Bronx, NY Brookland Manor Brentwood Village Residents Association, Washington, DC Burns Heights Tenant Council, Duquesne, PA Calder Race Course Education Foundation, Inc., Miami, FL California Safe Boating Foundation, Long Beach, CA Calvin Duncan Ministries, Inc., Richmond, VA Camp Oink, Inc., Ojai, CA Cancer Services of Crawford County, Meadville, PA Capital City Teen Production, Richmond, VA Capital District Coalition for Crime Victims Rights, Inc., Albany, NY Cardiology Medical Education & Research Fund, Pittsburgh, PA C A R E United Methodist Outreach, Mcarthur, OH Carecom, Inc., New York, NY Caring and Sharing Outreach Ministry, Chesapeake, VA Carrington House Corporation, Baltimore, MD Catalyst Association, Incorporated, Albany, NY Catholic Leadership Conference, Plymouth Meeting, PA Center El Centro, Gettysburg, PA Center for Cosmopolitan Culture, Inc., Philadelphia, PA Center for Ecumenical Spirituality, Inc., Orchard Park, NY Center for the New Internationalism, Inc., New York, NY Center of Healing, Inc., Gibsonville, NC Center of Hope, Inc., Phillipsburg, NJ Central New York Behavioral Health Consortium, Inc., Syracuse, NY Central New York Sickle Cell Disease Association, Syracuse, NY Central Virginia Chronic Fatigue Syndrome & Fibromyalgia Association, Inc., Charlottesville, VA

Centre County Family Ties, Inc., Belle Fort, PA C E R C, Inc., E. Rutherford, NJ CFIDS United, Inc., Amherst, NY Chaplain Ministry Services, Inc., Americus, GA Chelten Christian Crusade for All People, Inc., Philadelphia, PA Chester Education Association Philanthropic Fund, Inc., Chester, NJ Chester Youth Initiative, Inc., Chester, PA Chesterfield Aging & Disabled, Inc., Chesterfield, VA Child Search, Inc., Boise, ID Childrens Cultural Center at Red Bank, Inc., Red Bank, NJ Childrens Educational Foundation, Inc., Kenilworth, NJ Childrens Home Workshop, Inc., Holley, NY Childs Voice, Inc., NY State Grandparents Rights Organization, Kinderhook, NY Chosen Vessels, Philadelphia, PA Christian Education Scholarship Fund, Williamsport, PA Church Health Network, Inc., Irwin, OH Cincinnati Street Railway, Inc., Cincinnati, OH Circus Millennia, Arlington, VA City of Refuge Ministry, Erie, PA Clear View Community Development Corporation, Newark, NJ Clinton Avenue Housing Development Fund Company, Inc., Albany, NY Clinton Hill Congregations United, Inc., Newark, NJ Coalition of Independent Artist & Artisians, Williamsport, PA Community Circle of Friends, Inc., Ellenville, NY Community Compass, Inc., Toms River, NJ Community Fire Company of Leonardo, Inc., Red Bank, NJ Community Resources for Achievement, Inc., Willow Grove, PA Community Washington House Corporation, E. Alexandria, VA Courthouse Chamber Orchestra, Inc., Moon, VA C R A V E Cops Racing Against Violence Through Education, Trenton, NJ Crossing Limits, Inc., Pittsburgh, PA Davids Youth Center for Adolescent Health Education, East Orange, NJ Delta Community Non-Profit Corporation, Wrightstown, NJ Discover Oasis, Poughkeepsie, NY

Dover Housing Finance Corporation, Dover, NJ Duke Ellington Legacy, Inc., New York, NY Dunbar Township Science Center, Connellsville, PA Earthbound Land Trust, Incorporated, Syracuse, NY East Rochester Youth Activity Center, Inc., E. Rochester, NY Eddie Werner Memorial Foundation, Inc., Jackson, NJ Educational and Scientific Trust of Simon Kramer Institute of Therpeutic, New Phila, PA Eglise Sainte Marie-Madeleine, Philadelphia, PA Elmwood House Foundation, Inc., Cherry Hill, NJ Empire State Forestry Foundation, Inc., Albany, NY Endless Horizons Childrens Discovery Center, Inc., Middlesex, NJ Environment Equity Information Institute, Hampton, VA Ephesian House, Inc., Ravena, NY Face It-South Bend, Berrien Springs, MI Family and School Association of Chews School FSA, Blackwood, NJ Family Hearing Loss Support Network, Inc., Kennett Square, PA Family Home Care of Rochester and Monroe County, Inc., Rochester, NY Family Life to the Community, Inc., Portsmouth, VA Feed My Sheep, Pittsburgh, PA Feral to Friendly Felines, Inc., Phillipsburg, NJ Fidelio Opera Company, Wilkes Barre, PA F I N D of Northern Virginia, Inc., Oakton, VA Florence Bowser Educational Fund, Inc., Newport News, VA Flower of Carmel, Inc., Westwood, NJ Flying Vision Mission, Inc., Saranac Lake, NY Foundation for East Amwell Community Education, Inc., Ringoes, NJ Foundation for Living Organ Donation Education, Inc., Newtown, PA Foundation for Psychoanalytic Thought, Absecon, NJ Foundation for Research and Conservation of Andean Monuments, New York, NY Foundation for Youth Ice Hockey Association of Fair Lawn, Inc., Paramus, NJ

Franklin St. Johns Community Center, Inc., Newark, NJ Frederick Douglass Institute, Alexandria, VA Friends of Bandy Field, Richmond, VA Friends of Bosnia and Herzegovina Fobah, Washington, DC Friends of Lesc, Inc., New York, NY Friends of the Fayetteville Free Library, Fayetteville, NY Friends of the Homeless Animals of Trenton-Mercer County, Inc., Princeton, NJ Friends of the Jewish Museum Berlin, Princeton, NJ Friends of Ujima, Inc., Mount Vernon, NY Friendship World Foundation, New York, NY Gaynews Network, Washington, DC Generation X-Cel Youth & Family Services, Chesterfield, VA George Beach Foundation, Philadelphia, PA Giles County Youth Adult Partnership, Pearisburg, VA Gill Foundation for Children, Inc., Rockville, MD Ginnys House, Inc., West Orange, NJ Gloucester City Community Playground, Inc., Cherry Hill, NJ Gods Second Blessing Thrift Shop, Allentown, PA Good Samaritans of the Knights Templar Foundation, Alexandria, VA Good Shepherd Community Development Corporation, Willingboro, NJ Gordon B. Hancock Memorial Community Development and Housing Corp., Richmond, VA Greater Rochester Harvest Crusade, Inc., Rochester, NY Guardian Angel, Nutley, NJ H A A P P Y, Inc., No. Arlington, NJ Habitate Newark Homeowners & Neighborhood Community Improvement, Newark, NJ Hackensack River Festival, Inc., Ridgefield, NJ Harbor of Refuge, Inc., New York, NY Harger Foundation, Hamilton, NJ Harlem Historical Society, New York, NY Harmonious Volunteer Center, Inc., Philadelphia, PA Health is Wealth Foundation, Inc., Montgomery Village, MD Hebrew Passover Relief Society, Inc., Roseland, NJ

Helderberg Safe Haven, Inc., Altamont, NY Help for the Children, Inc., Richmond, VA Helping Other People Through Empowerment, Inc., Baltimore, MD Heritage Hunters of Saratoga County New York, Saratoga Springs, NY Hero Foundation, Bryn Mawr, PA High School Network of New Jersey, Incorporated, Morganville, NJ Highlands Community Development Corporation, West Milford, NJ HIV AIDs Survivors Guilt Awareness, Inc., Binghamton, NY Hornell Elementary Parent Teacher Organization, Hornell, NY Hudson Valley Aids Auction, Inc., Kingston, NY Hudson Valley Bluegrass Association, Highland, NY In Limine, Inc., Ho Ho Kus, NJ Innerfaith Performing Arts Center, Inc., Paterson, NJ International Fund for Nonviolence, Spencertown, NY Jamaica Impact, Inc., Brooklyn, NY Jersey City Affordable Housing Coalition, Jersey City, NJ Jersey City Religious Freedom Defense Fund, Jersey City, NJ Keep Elevating Yourself K E Y Project Services, Inc., Pennsauken, NJ Kidstown, Newark, NJ Korean History Project, Incorporated, Roanoke, VA Ladies Auxiliary of the Sussex Fire Department, Sussex, NJ Lake Shore Youth Football, Inc., Derby, NY Lakeshore Fire Department Auxiliary, Fairview, PA Lambda Theta Phi Latin Fraternity Foundation, Inc., Union City, NJ Lean On Me Little Tots Childrens Coalition, Dorchester, MA Legacy Foundation, New York, NY Legacy Voices 2000, Annadale, VA Liberty Outreach, Inc., Lynchburg, VA Literacy Now, Inc., W. Berlin, NJ Living Stones Ministries a NJ Nonprofit Corporation, Medford, NJ Livingston Junior Lancer Lacrosse League, Inc., Livingston, NJ Loaves & Fishes Job Training, Inc., Brooktondale, NY Longport Life Guard Alumni Association, Inc., Linwood, NJ Mad River Chorales, Inc., Fayston, VT

Maggie Walker High School Renovation Foundation, Richmond, VA Main Street Marietta, Inc., Marietta, PA Manna Tabernacle of Victory, Incorporated, Lodi, NJ Marshall Heights Youth Development Program, Washington, DC Maya Orchestra, Inc., Hawthorne, NJ Mercyworks, Incorporated, Syracuse, NY Messages to the Future Corp., Cranford, NJ Metroeast, Inc., New York, NY Metropolitan Equity Project, Inc., New York, NY Michael L. Clancy Foundation, Chatham, NJ Minority Bhulua College Fund Incorporation, Washington, DC Miracles of God Project, Inc., Reston, VA Mission Relief Services, Inc., Cortland, NY Monticello High School Athletic Boosters Club, Inc., Charlottesville, VA Monticello High School Music Boosters, Inc., Charlottesville, VA More Perfect Union, Inc., New York, NY Mount Ida Preservation Association, Troy, NY Mt. Sinai Center for Community Enrichment, Inc., Briarwood, NY Nami Sussex, Newton, NJ National Center for Brownfields Reclamation, Alexandria, VA National Police K9 Foundation, Inc., Rhinebeck, NY National Sports Training Foundation, Inc., Port Washington, NY Nebula A Foundation for Educational Enrichment, Philadelphia, PA Network for Senior Service Professionals, Inc., Shrewsbury, NJ New-Ark Management Foundation, Inc., Brooklyn, NY New Future Unlimited, Inc., Binghamton, NY New Jersey Civil War Heritage Association, Parsippany, NJ New Jersey Herpetological Society, Inc., Brown Mills, NJ New Jersey New York Football Coaches Governors Bowl, Forked River, NJ New Millennium Group of Western NY, Inc., Buffalo, NY New York Brigade, Inc., New York, NY Newark Athletic Sports Association, Inc., Newark, NJ

Newark Community Concert Choir C-O Metropolitan Baptist Church, Newark, NJ Newark Environmental Coalition, Inc., Newark, NY Newburgh Rowing Club, Newburgh, NY Niagara Frontier Veterinary Society Pet Emergency Fund, Inc., Buffalo, NY Noahs Ark Outreach, Inc., Piscataway, NJ Nonprofit Vietnamese-American Community Corporation of Middle & Southern New Jersey, Trenton, NJ Northeast Center for Spiritual Growth, Inc., Schodack Lndg, NY Northern Catskill Youth Association, Inc., Cairo, NY Northgate 1 Tenant Association, Camden, NJ NPL Communications, Inc., East Orange, NJ Nunda Preservation Association, Inc., Nunda, NY Odyssey of Hope, Incorporated, Adelphi, MD Onondaga Breast Cancer Mapping Project, Inc., Syracuse, NY Opio Foundation, Boca Raton, FL Opsail Philadelphia 2000, Jenkintown, PA Orange Council on Race Relations, Inc., Orange, VA Outreach 2000, Inc., Lattimore, NC P Street Recreation, Inc., Washington, DC Pan-African Foundation for Humanity International, Richmond, VA Pascack Valley PFO Scholarship Tr., Hillsdale, NJ Peninsula Baseball Umpires Association, Yorktown, VA Pennington Court Tenants Assn., Inc., Newark, NJ Pennsylvania Consumer Education Project, Reading, PA Peoples Community Development Corporation, New Brunswick, NJ Pequea Valley Youth Soccer Association, Gap, PA PIC-Protein Intolerant Children, Harrisonburg, VA Plainfield Coalition, Inc., N. Plainfield, NJ Plum Creek Chamber Orchestra, Inc., Pittsburgh, PA Police Stress Unit, Inc., Williamstown, NJ Pond View Farms, Inc., Voorheesville, NY Positive Drop-In Center, Wellsville, NY Prayer Garden, Purcellville, VA Pregnant With Cancer Support Group, Inc., Buffalo, NY Prescient Systems, Inc., Ithaca, NY

Prince George Economic Alliance, Prince George, VA Priority One Primates, Inc., Niagara Falls, NY Project Hugs, Inc., Jersey City, NJ Project Playground Sponsored by Montville Kiwanis, Inc., Montville, NJ Quality Living for Families, Schenectady, NY Rafael Nieves Heart Foundation for Children, Silver Spring, MD Rapha Foundation, Fairfax, VA Rappahannock Area Alliance of Health & Wellness Professionals, Inc., Fredericksburg, VA Recovery Awareness Foundation, Atlantic, VA Richie Ashburn Foundation, Blue Bell, PA Rittenhouse Center for Performing Arts of Norristown, Inc., Norristown, PA Roberto Clemente Memorial Committee, Paterson, NJ Rochester Junior Soccer Club. Rochester, NY Rupert Fund, Bryn Mawr, PA Sammy Davis Jr. Foundation, Inc., New York, NY Save Our Future Action Coalition, Inc., Vails Gate, NY Schafer Housing Development Fund Corporation, New York, NY Scott A. Curley Memorial Fund for the Symphony of Life, Cambridge, MA Second Baptist Community Development Corporation, Paterson, NJ Seeds for Needs, Inc., Philadelphia, PA Semper Audere, Inc., Bergenfield, NJ Seniors for Kids, Waterford, PA Sert Association, Inc., Caldwell, NJ Share a Dream, Fredonia, NY Sharespace Foundation, Los Angeles, CA Silver Spring Equine Rescue, Inc., New Castle, VA Skyview Development Group, Inc., Camden, NJ Smiles to Share, Inc., Tenafly, NJ Smooth & Easy Hand Dance Institute, Washington, DC Solid Foundation Family Learning Center, Inc., Trenton, NJ Something to Believe in Foundation, Morganville, NJ South Georgia Rails to Trails, Incorporated, Albany, GA South Louisiana Transportation, Ville Platte, LA Southeast Ohio Educational Assistance Foundation, Athens, OH

Southern New Jersey Council for Parish-Congregational Health Support, Cape May Court House, NJ Sparta Educational Foundation, Inc., Sparta, NJ Specialink Org, Cincinnati, OH Sports-Learning Foundation, Chicago, IL Springfield Hope Community Development Corporation, Springfield, OH Spruce Top Sanctuary, Thompson, PA St. Brendan Knights of Columbus Religious Education Laity Instruct, Hilliard. OH St. Francis Hughes Community Redevelopment Corporation, Hughes, AR St. Paul Amateur Sports Federation, Minneapolis, MN St. Theresa of Avila Foundation, Inc., Wyckoff, NJ Stanley M. Klein Foundation, Inc., New York, NY Starburst Foundation for Childrens Health, Inc., Montclair, NJ Steinbeck Unlimited, Inc., Salinas, CA Stephanie Powell Danse Ensemble, Inc., Baltimore, MD Steward Ship, Inc., Lindenwold, NJ Stolzer Foundation, Inc., New Brunswick, NJ Stone Harbor Parent Teacher Connection, Inc., Stone Harbor, NJ Student Business Incubator, Inc., Moscow, ID Students for Life and Liberty, Chapel Hill, NC Suburban Soccer Club Liverpool, Chester, NJ Sundance Community Resource Center, Inc., Corinth, NY Susquehanna Trails Community Association, Delta, PA T & A Healthful Living Ltd., Philadelphia, PA Tabernacle Economic Development, Inc., Dorchester, MA Tabernacle of Faith Youth Center, Inc., Camden. NJ Tallahassee Harambee Arts & Cultural Heritage Council, Inc., Tallahassee, FL Tasting Tao Center, Inc., Kaneohe, HI Taylor Adult and Youth Resident Council, Inc., Troy, NY T E A M Cure ALS Foundation, Inc., Beaverton, OR Team Drop Dead Center Foundation, Inc., Gunnison, CO

Team Tampa Bay, Inc., St. Petersburg, FL Teen After School Club, Hamilton, NJ Temple Community Development Corporation of America, Piscataway, NJ Tender Dreams Cancer Foundation. Tacoma. WA Terranova, Inc., Water Mill, NY Texas Care Communities, Inc., Pasadena, TX Theodoras Fund, Inc., Spring Valley, NY Tibettan Association of Santa Fe, Inc., Santa Fe, NM Tigers-Girls A S A Fastpitch Organization, Inc., Hammonton, NJ Tilden Housing Development Corporation, Omaha, NE Timothy Healey Foundation, Inc., Randolph, NJ Tom Bell Foundation, Inc., Rochester, NY Tomorrows Promise, Batesville, VA Total Surrender, Philadelphia, PA Totton Peters Communications, Inc., Hershev. PA Town of Amenia Civic Renewal Corp., Pawling, NY Tri-County Community Development Corporation, Inc., Miramar, FL Troup Haven, Inc., Lagrange, GA Twenty One Club, Irvington, NJ Twin County Sports Program, Inc., Galax, VA Two By Two Ministries, Inc., Arenzville, IL Uganda Childrens Fund, Inc., Bowling Green, KY Ulster and Delaware Railroad Preservation Society, Inc., Glenford, NY Union-Liberty Community Arts Council, West Chester, OH United African Education Foundation. Philadelphia, PA United Nations African Mothers Association, Inc., New York, NY United Sisters Christian Womens Ministries, Latham, NY United States & China Foundation, New York, NY Upstate Case Management, Inc., Troy, NY Urban Dynamics Institute, Inc., Waterbury, CT Valley Community Development Corporation, Belleville, NJ Valley Forge Citizens for Deer Control, Wayne, PA Vennell Tavern Committee, Inc., Pennsauken, NJ Veterans for Integrity in Government, Inc., Centreville, VA

Victory Community Development Corporation, Perth Amboy, NJ Vietnam Veterans of Central New York Foundation, Liverpool, NY Vietnamese Franciscan Association of America, Huntington, Beach, CA Vietnamese National Institute of Administration Alumni Association, Falls Church, VA Village Housing Development Corp., New York, NY Villages of Glanlita, Inc., Cincinnati, OH Vinnie Debarros Memorial Boxing Club, Inc., Waterbury, CT Violence Intervention & Prevention, Salisbury, MD Virginia Citizens League, Norfolk, VA Virginia Foster Care Association, Inc., Culpeper, VA Virginias House, Inc., Union, NJ Vision of Hope Community Services, York, PA Visionary Institute for Healthcare Policy and Studies, Jensen Beach, FL W. J. Logan Community Center, Union, NJ Wake Up Justice Corporation, New York, NY Wall Track Club, Spring Lake, NJ West Essex High School Student Scholarship Fund, Inc., North Caldwell, NJ West Martinsburg Scottish-Irish Arts Society, Inc., Lowville, NY Westmont Lions Club Foundation, Inc., Westmont, NJ Whitaker Goodnews, Inc., Newport News, VA Winslow Township Creative Playground, Inc., Cedar Brook, NJ

Women of Destiny, Norwalk, CT
Youth Ice Hockey Association of Fair Lawn, Inc., Fair Lawn, NJ
Youth Time Services International, Inc., Buffalo, NY
Yuba City Youth Football and Cheer, Yuba City, CA

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.