
Foundations Status of Certain Organizations

Announcement 96-80

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:

AFTL Ambassadors for the Lord Ministries, Garland, TX
American Laryngeal Papilloma Foundation, Lake Hiawatha, NJ
American Values, Washington, DC
Apostolic Christian Village Inc., Francesville, IN
Applewick Sports Fitness Club, East Chicago, IN
Aspens Celebration of Indigenous Cultures, Aspen, CO
Balloon Project, Inc., Port Chester, NY
Beatrice K. Compton Memorial Trust, Beaver Falls, PA
Bicycle Service Racing Team, Wichita, KS
Bogota Resque Squad, Bogota, NJ
Books for Democracy Incorporated, Alexandria, VA
Breakthrough Breast Cancer, Bloomfield Hills, MI
Breast Cancer Resource Committee Inc., Washington, DC

Center for Family Resources Inc., Metuchen, NJ
Center for Industrial Preservation Inc., Petersburg, VA
Center for Justice and International Law, Washington, DC
Center for Language Development Inc., East Orange, NJ
Center for Public Information on Electromagnetic Radiation Inc., Milltown, NJ
Central Roxborough Civic Assoc., Philadelphia, PA
Centre County Columbus Celebration, State College, PA
Charitable Foundation of the Rotary Club of Roanoke Valley Inc., Roanoke, VA
Charles County Dive Rescue Inc., Waldorf, MD
Chinese Academic Link USA Inc., Hyattsville, MD
Christe Inc., Cincinnati, OH
Citizens Information Inc., Chester, NJ
College Bound Inc., Washington, DC
College of Exploration, Vienna, VA
Committee of 100 Dorchester Inc., Cambridge, MD
Common Concerns Broadcasting Inc., Trenton, NJ
Community Council for the Homeless, Washington, DC
Concerned African American Parents of Westfield, Westfield, NJ
Conservative Christian Action Group Inc., Elkhart, WI
Corrigan Ministries, Inc., Cincinnati, OH
Creative Playgrounds of Nutley a New Jersey Non-Profit Corporation, Nutley, NJ
Cumberland-Goodwill Fire & Rescue, Carlisle, PA
Cure (Citizens Urge Rescue of the Environment), Hanover, PA
Curwensville Development Corp., Curwensville, PA
Daffodil West Hermitage, Cimarron, NM
Dallas Contemporary Art Museum, Dallas, TX
Damocles Inc., Arlington, VA
Dancers Unlimited Performing Ensemble, Wilmington, DE
Dawson Bucs Little League Teams, Rawlings, MD
Debate America, Washington, DC
Delaware Valley Alliance for RIF, Norristown, PA

Desert Shield-Storm Family Foundation Inc., Wall, NJ
De Unique Incorporated, Cheverly, MD
Elizabeth Williams Group Home, Akron, OH
Environmental Awareness Group, Inc., Boston, MA
Holiday House II, Philadelphia, PA
Indian Head Literacy Coalition, New Richmond, WI
International Human Rights Consulting Group, Washington, DC
Lommen Nelson Cole & Stageberg Foundation, Minneapolis, MN
Manchester Supportive Housing Inc., Oakmont, PA
Mathieu Mategot Foundation for Contemporary Tapestry Inc., Bethesda, MD
Medical Foundation of Cincinnati, Cincinnati, OH
Paul Morgan Academy, Fort Worth, TX
Networking for Jesus, Houston, TX
Northeast Scattered Site Resident Management Corp., Chicago, IL
Northwest Perry Township Revitalization Group, Lima, OH
Out of Bondage Ministries, Inc., La Salle, CO
Prime Life Foundation, Reston, VA
Recreational Boating Industries Educational Foundation, Romeo, MI
Remote Sensing Research Incorporated, Fort Collins, CO
Reverend Charles Brink Scholarship Trust, Inc., Kansas City, KS
Shelter Company, Lebanon, VA
Tri-County Recreational Center Inc., Chestertown, NY
Virginia Beach Lifeguard Association Inc., Virginia Beach, VA
Wings to Needs Incorporated, LaGrange, KY

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.
