

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcements 196-96

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:

Academic Publishers International, Incorporated (API), Nashville, TN
Accident Victims Alliance Inc., Bradenton Beach, FL
AC Flora Parent-Teacher Organization, Columbia, SC
Acorn Community Land Association of LA, New Orleans, LA
African American Heritage House Incorporated, Louisville, KY
African Treasures Inc., Atlanta, GA
Allan G. Calkin Human Rights Education and Research Fund, Inc., Austin, TX
Alliance for Instruction in Microenterprise, Southfield, MI
Amcal Development Corporation, Los Angeles, CA
Andrews Adult Literacy Council, Incorporated, Andrews, TX
Association for Minority Adolescents in Residential Care Homes, Sacramento, CA
Believers Inc., Rome, GA
Cocoon Productions Inc., Fort Worth, TX
Collision, Inc., Omaha, NE
Community Memory Project, Berkeley, CA
Community Resource and Talent Development, Inglewood, CA
Consumer Alliance Research Enhancement Fund, Kalamazoo, MI
Crook Historical Society, Crook, CO
Curator, Greensboro, NC
Earth & Spirit Council, Portland, OR

Eldercare Plus, San Jose, CA
Environmental Professionals Organization a Non-Profit Corp., Irvine, GA
EOS Institute, Laguna Beach, CA
Euclid Citizens Alliance, Inc., Euclid, OH
Eula Foundation for Humanities, Inc., Cleveland, GA
Excel Program, Inc., San Juan Capistrano, CA
Expressive Arts Inc., Tamarac, FL
Freedom Master, Seattle, WA
Friends of the Forest, Inc., Louisville, KY
Grace & Glory Ministries, Inc., Norcross, GA
Greater Atlanta Billy Graham Crusade Inc., Minneapolis, MN
Health for All, Inc., Tucson, AZ
Heaven on Earth Ministries, Inc., Indianapolis, IN
High Desert Nurse Education Council Inc., Lancaster, CA
IDC Development Corporation, Trenton, NJ
Intermedico Inc., Wildwood, FL
International Community School of Kenya Foundation Inc., Princeton, NJ
International Development Resources Inc., Washington, DC
International Energy Initiative Inc., Montclair, NJ
International Forest Foundation, Alexandria, VA
International Foundation for Studies in the Vedas U S A, Colonia, NJ
International Institute of Forensic Science, Philadelphia, PA
International Institute for Human Evolutionary Research, Washington, DC
International Lung Foundation Inc., Washington, DC
International Orphans Assistance, Philadelphia, PA
International Samaritan Health and Aid Association, Chesapeake, VA
Inter-Religious Fellowship With the Homeless of Hudson County Inc., Union City, NJ
Koinonia Mission Foundation, Los Angeles, CA
Lay Nation Ministries, Florissant, MO
Medical Information Advancement, Inc., Nicholasville, KY
North Texas Sound Labs, Fort Worth, TX
Plan Foundation, Inc., Naples, FL
Preventive Health Services, San Francisco, CA

Resource Development Center Incorporated, Sanford, FL
Soong Sil University Alumni Foundation of America, Inc., Los Angeles, CA
South Texas Rural Development Corporation Inc., McAllen, TX
Tacoma Lesbian Concern, Tacoma, WA
Upper Pathways, Inc., Tacoma, WA
Vietnam Human Rights Watch, Pomona, CA
West High Alumni Association, Salt Lake City, UT
West Metro Interfaith Adult Day Care Center Inc., Cayce, SC
West Orange Kiwanis Foundation Inc., Orlando, FL
Whitten Center Foundation, Clinton, SC
Women of Grace Inc., Tampa, FL
Womens Re-Entry Services Inc., Pensacola, FL
World Mission Inc., Morgan City, LA
World Wide Nature Care Society Inc., Clearwater, FL
Youth for Christ the Center Inc., Jackson, MS

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.