

Foundations Status of Certain Organizations

Announcement 97-101

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:

Advisory Committee of the Burton E. Stevenson Endowment Fund, Chillicothe, OH
Albina Head Start, Inc., Portland, OR
Animal Rescue and Rehabilitation Foundation LTD, Savona, NY
Brooklyn Gastroenterological Association, Brooklyn, NY
Broome County Chapter American Institute of Banking, Binghamton, NY
Circolo Culturale Jazz, Inc., Staten Island, NY
Evergreen Network, Inc., Southport, CT
Family Life Center, Inc., Aliquippa, PA
Firedrake Inc., New York, NY
Foundation for Research in Cardiac Surgery and Cardiovascular Biology, Inc., New York, NY
Friends of Families, Buena Park, CA
Hip Hoppin Corporation, Brooklyn, NY
Hope Alliance for Animals, Branford, CT
International Institute for Trade and Education, Inc., Brookline, MA
International Womens Club of New England, Cape Neddick, ME
Inwood Heights Housing Development Fund Corporation, Bronx, NY
Iota Kappa Lambda Schola, Syracuse, NY
Iscomp Technical Institute, Los Angeles, CA
Jose Napoleon Duarte Foundation, Inc., Great Falls, VA

Kundalini Yoga Ashram of New York, Inc., New York, NY
La Coalicion Deportiva Hispano Americana, Inc., New York, NY
Lao International Community Development Center of CT., Inc., Hartford, CT
La Paloma, Inc., Watertown, CT
Las Puertas Housing Corporation, Bronx, NY
Latin American Womens Association of Connecticut, Inc., Hamden, CT
Latino Community Volunteers Corps., Inc., Middleborough, MA
Latino Peace Officers Association of Massachusetts, Charlestown, MA
Lawrence D. Bell Aerospace Museum, Williamsville, NY
Lechendor Arts Group, Inc., New York, NY
Lewis Foundation for Disadvantaged Children, Inc., New York, NY
Ley, Staten Island, NY
Lift Up a Standard Ministries, Inc., Copiague, NY
Lights on Deaf Theater, Ltd., Rochester, NY
Lions Youth Hockey Association, Ltd., Glen Head, NY
Living Farms, Inc., Bronx, NY
Local Education Alternatives Resource Network, Inc., New York, NY
Long Island Animal Advocates, Inc., Rockville Centre, NY
Long Island Society Prevention of Cruelty Children County Nassau, Inc., Mineola, NY
Maat, Inc., Brooklyn, NY
Madonna of the Streets, Inc., Buffalo, NY
Mahasatipathana Meditation Center, Inc., Brooklyn, NY
Maine Respite Home, Portland, ME
Making Ends Meet Foundation, Inc., Marblehead, MA
Management Corps for the Emerging East, Inc., Wellesley, MA
Mariners Harbor Improvement Corporation, Staten Island, NY
Mark A. Kent Scholarship Fund, Inc., Hingham, MA
The Mayors Committee for a Better Community, Las Vegas, NV
Mount Eve Land Trust, Inc., Goshen, NY
Naked Theatre, Inc., New Haven, CT
Nantucket Education Trust, Inc., Mamticet, MA

Napa State Hospital Volunteer Community Advisory Board, Napa, CA
National Aids Memorial, Jersey City, NJ
National Association for Orphans & Abandoned Children, Glenn Dale, MD
National Business Council for Family Daycare, Inc., Kensington, CT
National Educational Technologies Research Institute, Inc., Groton, CT
National Incarcerated Aids Network, Leominster, MA
National Infertility Network Exchange, East Meadow, NY
National Youth Achievement Foundation, Bronx, NY
Neighborhood Assistance Center Corporation, Woodhaven, NY
Nelson Memorial Playground Assn., Inc., Plymouth, MA
Ner Sarah Childrens Fund, Inc., Lawrence, NY
New England Alliance of Multiracial Families, Inc., Medford, MA
New England Environmental Law Society, Inc., Boston, MA
New Haven River Anglers, Inc., Bristol, VT
New Haven Womens Aids Coalition, Inc., New Haven, CT
New Hope, Lake Wood, CA
New Rochelle Opera Guild, New Rochelle, NY
New Visions, Inc., Washington Mills, NY
Nightingale Research Foundation, Inc., Ogdensburg, NY
Non Hunters Rights Alliance, Rockland, ME
Norman A. Fennell Memorial Scholarship Foundation, Inc., Harwichport, MA
Northeast Bronx Redevelopment Corporation, Bronx, NY
Nutmeg BMX, Inc., Bridgeport, CT
Ocean State Knitting Guild, Cranston, RI
Onteora Babe Ruth League, Inc., New York, NY
Optimum Professional Achievement Foundation, Inc., Port Washington, NY
Organization for the Retirement of People, Inc., Far Rockaway, NY
Our Daily Blessings, Albion, NY
Our Lady of Mt. Carmel Development Corporation, New York, NY
Our Place Drop in Center, Bellows Falls, VT
Paramus Affordable Housing Corporation, Paramus, NJ
People Helping People with Christ, Inc., Wareham, MA

Region 15 PTO Perpetual Fund,
Southbury, CT

Sepharadic Heritage Alliance, Inc.,
Great Neck, NY

Spokane Chamber Choir, Colville, WA

Zanesville Green Commission, Inc.,
Zanesville, OH

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.
