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## Foundations Status of Certain Organizations

### Announcement 97-53

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:

African American Business Council of  
Niagara County Inc., Niagara Falls,  
NY

Alameda High School Alumni  
Association, Inc., Alameda, CA

Alaska Firebirds, Inc., Anchorage, AK

Alaska Youth Ready for Work, Inc.,  
Anchorage, AK

Alta District Hospital Foundation  
Incorporated, Dinuba, CA

Alliance of the Holy Family Inc.,  
Hillsborough, CA

American Association of Vietnam  
Veterans, Inc., Santa Rosa, CA

American College of Productivity &  
Enterprise, San Francisco, CA

Barron Area Educational Foundation  
Inc., Barron, WI

Bethel Alumni Association of North  
America, Inc., Monterey Park, CA

Beyond Survival, Irvine, CA

B. King Productions Inc., New York,  
NY

Black Knights Drum Corps, Burbank,  
CA

Blossom Valley Pony Baseball, San  
Jose, CA

Blue Ridge Resource Conservation and  
Development Council, Jefferson, NC

Cumberland Communities

Communications Corporation, Duff,  
TN

Cumberland County Scholarship Fund, Inc., Burkesville, KY  
 Cypress Creek Community Chorale Inc., Spring, TX  
 Dominic J. Bruno Education Trust, West Roxbury, MA  
 Doulos Ministry Inc., La Mirada, CA  
 Eastern Carolina Orchestra and Chamber Music Association, Greenville, NC  
 East Texas Hope Center, Longview, TX  
 Fire District No. 7 Services, Newport, WA  
 Flora Foundation, Kailua Kona, HI  
 Florence Housing Development Authority, Florence, AL  
 Foothills Audubon Club, Longmont, CO  
 For Children Only, Denver, CO  
 Forest Lake Wavemakers, Inc., Forest Lake, MN  
 Fort Collins Wildlife Coalition, Fort Collins, CO  
 Fort Dix Academy Inc., Morristown, NJ  
 Genesis-A-Sanctuary for the Arts, San Jose, CA  
 George Snively Research Foundation, Odessa, TX  
 Hedges and Highways, Compton, CA  
 Help Resources Group, El Paso, TX  
 Help Services, Kirkland, WA  
 Heritage Theatre Group, Grand Rapids, MI  
 High Desert Aids Outreach, Victorville, CA  
 Highland Park Non Profit Housing Corp., Highland Park, MI  
 Hillcrest Group Home Inc., Trenton, NJ  
 Holland Turner Foster Family Home, Round Rock, TX  
 Inner City Action Ministries, Inc., Grand Island, NY  
 Institute for Environmental Systems and Technologies, Reseda, CA  
 Institute for Transportation and the Environment, Seattle, WA  
 Institute of Chinese Medicine for Immunodeficiency Disorders, Long Beach, CA  
 Institute of Communication for Understanding, Berkeley, CA  
 Jesus Never Fails Pentacostal Church, Chicago, IL  
 Jochua House Home for Boys, San Bernardino, CA  
 John Hazelton Day Center Inc., Viroqua, WI  
 J-Spar Foundation, Oceanside, CA  
 Jumelage, Inc., Winchester, MA  
 Kanessville, Inc., Council Bluffs, IA  
 Ka Ohana Punana Leo O. Kaua I, Inc., Puhii, HI  
 Leap Imagination in Learning, San Francisco, CA  
 Lees Transitional Housing & Emergency Shelter, Los Angeles, CA  
 Leo D. Lagasse Society, Los Angeles, CA  
 Leonard Mendoza Jr. Foundation Inc., Commerce, CA  
 Lewis Residential Care Inc., Stockton, CA  
 Life Saviors Rescue and Recovery Exchange, Mira Loma, CA  
 Light Evangelical Mission, Bellflower, CA  
 Linda Vista Multi-Cultural Fair Inc., San Diego, CA  
 Mayors Committee for a Better Community, Las Vegas, NV  
 Medical Supplies for Zambia Inc., Wildomar, CA  
 Medjugorje Connection Inc., Boise, ID  
 Metropolitan Education Foundation, New Orleans, LA  
 Mexican American Bar Foundation, Los Angeles, CA  
 New Life International Missions to India and to the World Inc., Long Beach, CA  
 New Voice Club of the Valleys, Studio City, CA  
 New York State Tenents & Neighborhood Coalition Rochester Chapter, Rochester, NY  
 Nipomo Football League, Nipomo, CA  
 Nonprofit Community Network, Seattle, WA  
 Pikes Peak Childrens Advocates Inc., Colorado Springs, CO  
 Pillar Incorporated, Abita Springs, LA  
 Plant Closures Project, San Francisco, CA  
 Polemical Success International, Inc., Boca Raton, FL  
 Pomona Mission Transitional Shelter, Chino, CA  
 Rapid City Teen Center, Rapid City, SD  
 Robert E. Lee Project, Sacramento, CA  
 Robert Ford Memorial Scholarship Fund, Freeport, NY  
 Roberts Family Foundation, Bainbridge Island, WA  
 Rocky Mountain CFS Association, Inc., Aurora, CO  
 SAARC Foundation USA, New York, NY  
 SCIO District 95 C Scholarships, Inc., Scio, OR  
 Seneca Hill Manor Inc., Oswego, NY  
 Shakan Group Homes, South Bend, IN  
 Share Christmas, Elyria, OH  
 SHDC No. 2 Inc., Honolulu, HI  
 Sherman Group Home Inc., Bakersfield, CA  
 Silver Cane Foundation, Santa Barbara, CA  
 Silver Foxes Theatrical Troupe, Streamwood, IL  
 Siskiyou Child Abuse Prevention Council, Yreka, CA  
 Temple Community & Economic Development Corporation, Philadelphia, PA  
 Tiger Aquatics Boosters Club, Stockton, CA  
 Topdog Wrestling Club, Inc., Sandpoint, ID  
 United Bicolandia Los Angeles, Los Angeles, CA  
 Valley Air Trust Incorporated, Jamestown, CA  
 Valley Oak Soccer Club—VOSC, Fresno, CA  
 Valley Voice Youth Choir, Kent, WA  
 Veterans Helping Veterans, Los Angeles, CA  
 Vietnam and the World Foundation Inc., Huntingdon Beach, CA  
 Vietnam Community, Amarillo, TX  
 Vietnam Museum in Hawaii, Honolulu, HI  
 Vietnam Veterans United for Aid and Assistance, San Jose, CA  
 Who is My Neighbor Foundation, Valencia, CA  
 Widowed Persons Service of Inland Valley Inc., Oceanside, CA  
 Wildcat Booster Club, Vacaville, CA  
 Wilikina Park, Honolulu, HI  
 William Roberts Memorial Social Services Foundation, Inc., Chicago, IL  
 Willow Area Seniors Incorporated, Willow, AK  
 Windmill Media Productions, Los Angeles, CA  
 Wings Club Scholarship Fund, Inc., New York, NY

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.

## Definition of Terms

*Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:*

*Amplified* describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

*Clarified* is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

*Distinguished* describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

*Modified* is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A and B, the prior ruling

is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

*Obsoleted* describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in law or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

*Revoked* describes situations where the position in the previously published ruling is not correct and the correct position is being stated in the new ruling.

*Superseded* describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does

more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case the previously published ruling is first modified and then, as modified, is superseded.

*Supplemented* is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

*Suspended* is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

## Abbreviations

*The following abbreviations in current use and formerly used will appear in material published in the Bulletin.*

A—Individual.

Acq.—Acquiescence.

B—Individual.

BE—Beneficiary.

BK—Bank.

B.T.A.—Board of Tax Appeals.

C.—Individual.

C.B.—Cumulative Bulletin.

CFR—Code of Federal Regulations.

CI—City.

COOP—Cooperative.

Ct.D.—Court Decision.

CY—County.

D—Decedent.

DC—Dummy Corporation.

DE—Donee.

Del. Order—Delegation Order.

DISC—Domestic International Sales Corporation.

DR—Donor.

E—Estate.

EE—Employee.

E.O.—Executive Order.

ER—Employer.

ERISA—Employee Retirement Income Security Act.

EX—Executor.

F—Fiduciary.

FC—Foreign Country.

FICA—Federal Insurance Contribution Act.

FISC—Foreign International Sales Company.

FPH—Foreign Personal Holding Company.

F.R.—Federal Register.

FUTA—Federal Unemployment Tax Act.

FX—Foreign Corporation.

G.C.M.—Chief Counsel's Memorandum.

GE—Grantee.

GP—General Partner.

GR—Grantor.

IC—Insurance Company.

I.R.B.—Internal Revenue Bulletin.

LE—Lessee.

LP—Limited Partner.

LR—Lessor.

M—Minor.

Nonacq.—Nonacquiescence.

O—Organization.

P—Parent Corporation.

PHC—Personal Holding Company.

PO—Possession of the U.S.

PR—Partner.

PRS—Partnership.

PTE—Prohibited Transaction Exemption.

Pub. L.—Public Law.

REIT—Real Estate Investment Trust.

Rev. Proc.—Revenue Procedure.

Rev. Rul.—Revenue Ruling.

S—Subsidiary.

S.P.R.—Statements of Procedural Rules.

Stat.—Statutes at Large.

T—Target Corporation.

T.C.—Tax Court.

T.D.—Treasury Decision.

TFE—Transferee.

TFR—Transferor.

T.I.R.—Technical Information Release.

TP—Taxpayer.

TR—Trust.

TT—Trustee.

U.S.C.—United States Code.

X—Corporation.

Y—Corporation.

Z—Corporation.

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<sup>1</sup>A cumulative list of all Revenue Rulings, Revenue Procedures, Treasury Decisions, etc., published in Internal Revenue Bulletins 1996-27 through 1996-53 will be found in Internal Revenue Bulletin 1997-1, dated January 6, 1997.

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<sup>1</sup>A cumulative finding list for previously published items mentioned in Internal Revenue Bulletins 1996-27 through 1996-53 will be found in Internal Revenue Bulletin 1997-1, dated January 6, 1997.