

Foundations Status of Certain Organizations

Announcement 97-92

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:

Across the Bridge Eastside Children's Museum, Bellevue, WA

African Christian Fellowship of California Inc., Fullerton, CA

Ark Ministries, Inc., Lewisville, TX

Burlington-Edison School District Foundation, Burlington, WA

Celestial Flight Nonprofit Housing

Corporation, Detroit, MI

Cerebral Palsy SOS, Inc., New York, NY

Challenges, Inc., Atlanta, GA

Chippechaug Christian Camp Inc., Meriden, CT

Church of Gospel Ministry, Lenoxdale, MA

Classic Foundation, Inc., Fitchburg, MA

Families A La Carte, Vallejo, CA

The Family School, Bronx, NY

Florida Home Incorporated, Richmond, CA

Foundation for Genetics Research, Houston, TX

The Foundation for Living, Tacoma, WA

Foundation for the Special Commission on the Administration of Justice in Illinois, Chicago, IL

Friends of Evergreen, Portland, ME

Haverhill Junior Football League, Haverhill, MA

Home Care for Christian Scientists, Inc., Boston, MA

Illinois Town Hall Meetings, Rolling Meadows, IL

Imperial Valley Affordable Housing, Brawley, CA

Interculture, Inc., New York, NY

International Friends of Migdal Ohr Institutions, New York, NY

In the Best Interests of the Children, Inc., Boston, MA

James Phillip Family Foundation of

Cleveland, Willoughby Hills, OH

Japanese-American International Art Corporation, New York, NY

Japanese Community Association, Inc., Scarsdale, NY

Jeff's Companion Animal Shelter, Inc., Westport, MA

La Casa Housing Corporation, Inc., Waterbury, CT

Learning Ladder Day Care, Inc., Cortland, NY

Lincoln and Friends, Fairfax, CA

Maryland Volunteer Water Quality Monitoring Association Inc., Crofton, MD

Maxie Wright's Boys Center, San Bernardino, CA

MGS Charity, Inc., Huntington, NY

The Nashville Foundation for Women Business Owners Inc., Nashville, TN

National Association of Minorities in Cable Foundation, Cerritos, CA

National Council for the Handicapped, Inc., Brooklyn, NY

The National Museum of Artificial Limb Technology, San Francisco, CA

Nevada Historical Automobile Society Inc., Elcajon, CA

New Beginnings Outreach Ministries, Inc., Bronx, NY

New Hampshire Association for the

Education of Young Children, Weare,
NH
New Hampshire Soccer Association,
Nashua, NH
New Village Productions, Inc., New
York, NY
New World Dancers and Singers, Inc.,
New York, NY
New York City Society for Parenteral and
Enteral Nutrition, Riverdale, NY
North Okaloosa Arc Inc., Crestview, FL
Onake II, Rooseveltown, NY
Out of the Blue Theater Company,
Somerville, MA
Pacific Basin Research Institute,
Rockville, MD
Paradise Pet Shelter, Inc., Millis, MA
Patricia Marschner Memorial for the
Children of Londonderry,
Londonderry, NH
Peaceful Settlements Foundation, Boise,
ID
Peninsula Sexual Minority Youth League,
Newport News, VA
Picnic-in-the-Park, Incorporated,
Concord, MA
Pima Optimum Learning Center,
Scottsdale, AZ
Pipco Corporation, Rochester, NY
Pittsburgh Allergy Society, Latrobe, PA
Plainfield First Response, Plainfield, VT
Playground in the Park, Inc., Cheshire,
CT

Point O Woods Historical Society,
Summit, NJ
Preserve Earths Threatened Ecosystems
Foundation, Berkeley, CA
PTA New York State Congress, Inc.,
Brentwood, NY
Public Productions, Inc., Waltham, MA
Rainforest Rescue, Inc., West Action,
MA
Rakka Thamm Theater Company, Inc.,
New York, NY
RCLC Foundation, Inc., Riverside, CT
Reach Out Ethiopia, Inc., Cambridge,
MA
Renaissance Intl, Inc., New York, NY
Rochester Charity Partners, Inc.,
Rochester, NY
San Diego Museum of Modern Sculpture,
San Diego, CA
Senior Citizen Association of Taiwanese
Christians of Greater New York, Inc.,
Flushing, NY
Shelter Homeless America, Inc.,
Lawrence, MA
Sluggers Forever Inc., New Ulm, MN
Southeast Texas Legal Clinic, Houston,
TX
St. Boniface Development Corporation,
Brooklyn, NY
Survivors United Network, Inc.,
Bridgehampton, NY
Transglobal Communications
Foundation, New York, NY

Traumatic Brain Injury Resource
Network, Inc., Framingham, MA
Trenton Education Dance Institute, Inc.,
W. Trenton, NJ
Trillium Performing Arts Center, Inc.,
Watertown, NY
Tzu Charn Foundation, Sunnyvale, CA
Walden-Bell Foundation, Portland, OR
Waterville Performing Arts Centre, Inc.,
Waterville, ME
West Greenwich Community Rescue
Company, West Greenwich, RI
Wilson County Education Foundation,
Inc., Floresville, TX
Worcester Institute for Students of
Europe, Worcester, MA
You Make Our Future, Inc., Danbury, CT

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.
