Foundations Status of Certain Organizations
Announcement 98–11

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:

- Childrens Resource Center Inc., East Point, GA
- Coal Creek-Rock Creek Trails Foundation, Louisville, CO
- Coal Plasma Energy Conversion Inc., Alexandria, VA
- Coalition Advancing Universal Social Equality Cause Inc., Jackson, MS
- Coalition for Citizens With Disabilities, Incorporated, Jackson, MS
- Coalition for a Free America LTD, Peoria, IL
- Coalition for Human Priorities of New Jersey, East Orange, NJ
- Coalition for Progress Foundation, Inc., Miami, FL
- Coalition for the Earths Environment of Dallas, Dallas, TX
- Community Organization for Puerto Rican Affairs, Inc., Fort Lauderdale, FL
- Community Program of Our Fathers House Inc., Houston, TX
- Community Reconstruction Institute Inc., Plantation, FL
- County of Dixon School District 24, Newcastle, NE
- Dwayne S. Brown Foundation Inc., Washington, DC
- East Russell Childcare and Development Center Inc., Louisville, KY
- E & J Nichols Inc., Baytown, TX
- E.C. Reems Womens International Ministries, Dayton, OH
- Emma Inman Williams Scholarship Fund, Jackson, TN
- Emmanuel Housing Center, Dothan, AL
- Emmas Clinic Inc. Center for Counseling and Learning, Colorado Springs, CO
- Flint Fast Track, Flint, MI
- Flora T. Benshoof Foundation, Westminster, CO
- Florence Community Band Inc., Florence, KY
- Florence Community Chorus Inc., Richwood, KY
- Florence Interfaith Outreach, Florence, SC
- Florida Association of Teachers of English to Speakers of Other Languages Inc., Miami, FL
- Florida Community Housing Assistant Corp, Fort Lauderdale, FL
- Florida Health Care Utilities Inc., Hialeah, FL
- Florida Indigent Medical Program Inc., Miami, FL
- Greater Corktown Economic Development Corporation, Detroit, MI
- Greater Des Moines Sports Authority, Des Moines, IA
- Greater Sugar Land Pony Colt League Inc., Sugar Land, TX
- Greater Tampa Youth Hockey Inc., Oldsmar, FL
- Greenbrier Music Festival Inc., Charleston, WV
- Greater Warner Friends of the Library Inc., Warner, OK
- Historic Preservation of Porter County, Valparaiso, IN
- Historic Watertown Inc., Watertown, TN
- Historical Society of the American Memorial Park, Saipan, MP
- Hmong National Development Inc., Omaha, NE
- Ho-Ho-Kus Education Foundation Inc., Ho Ho Kus, NJ
- Joint SIU Conference, Tallahassee, FL
- Jomar Health Services Inc., Lake Charles, LA
- Jones City Park Development Inc., Jones, OK
- Jonesboro Area Athletic Assoc., Government Cir., Jonesboro, GA
- Josephs Journeys Inc., Charlotte, NC
- Joy in Learning Educational Center Incorporated, Gary, IN
- Joy International Ministries Inc., Oklahoma City, OK
- Joy Outdoor Ministries, Glendale, AZ
- Joyful Toyful Fiesta Inc., Baytown, TX
- Khmer Society & Association, Houston, TX
- Kids & Kicks Soccer Club, Columbia, IL
- Kids at Hart Inc., Hart, MI
- Kids Express, Clancy, MT
- Kids Express Daycare Service Inc., Jackson, MS
- Kids First Charitable Trust, Carrollton, TX
- Laredo Medical Foundation, Laredo, TX
- Larry Laoretti Kids Classic Inc., Winter Park, FL
- Las Cruces Aquatic Team Incorporated, Las Cruces, NM
- Lincoln Economic Area Development Association, Roselawn, IN
- Link Up Broward Inc., Ft. Lauderdale, FL
- Lions Arms II Inc., Louisville, KY
- Little Falls Main Street Inc., Little Falls, MN
- Little Hill House Inc., Grandbury, TX
- Little Ones Inc., Poydras, LA
- Louisiana School for the Deaf Foundation, Baton Rouge, LA
- Louisville East Community Development Corporation, Louisville, KY
- Louisville Scottish Country Dance Society Inc., Louisville, KY
- Mesa Centennial Campus for Girls Inc., Pueblo, CO

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.

Worksheet 2. Activity I had an overall loss of ($4,000) (current year net loss of ($3,000) and a prior year unallowed loss of ($1,000)). Activity II had an overall gain of $870 (current year net income of $1,100 less current year net loss of ($230)). Line 11 of Form 8582 shows a loss allowed of ($1,100).

Worksheet 4

Activity I has an unallowed loss of ($3,130). (Line 3 of Form 8582 ($3,130) less line 9 of Form 8582 (–0–) × 100%). All of the ($230) loss is allowed for Activity II.

Worksheet 6

Use Worksheet 6 to figure the portion of the unallowed loss attributable to the 28% rate loss and the portion to the 20% rate loss.

Enter the loss attributable to the 28% rate loss ($1,000) and the loss attributable to the 20% rate loss ($3,000) as separate entries in Worksheet 6 (i.e., as if they were going to be reported on a different form or schedule). Then figure the ratio of each loss to the total of the two losses as follows. $1,000/$4,000 = .25. $3,000/$4,000 = .75. Multiply each of these ratios by the unallowed loss for Activity I shown in column (c) of Worksheet 4 ($3,130).

Unallowed losses for Activity I:

- 28% rate loss: .25 × $3,130 = $782.50
- 20% rate loss: .75 × $3,130 = $2,347.50

Allowed losses for Activity I:

- 28% rate loss: $1,000 – $782.50 = $217.50
- 20% rate loss: $3,000 – $2,347.50 = $652.50

The total loss allowed for Activity I ($870.00) is entered in column (f), Part II, Schedule D (Form 1040) and the 28% rate loss ($217.50) is entered in column (g). Keep a record of the unallowed 28% and 20% rate losses to figure the passive activity loss for these transactions next year.