Foundations Status of Certain Organizations

Announcement 99–27

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:

Adolescent Interchange Service Inc., Shreveport, LA

- African Haitian American Operation Hope for Democracy for Rebuilding, Newburg, IN
- American Friends of the International Disability Foundation Inc., New York, NY
- American Relief Services Inc., Walnut Creek, CA
- Arcadia Academy Valley Inc., Ironton, MO

Beauty of Life, Brooklyn, NY

- Blazer Mat Club, Douglassville, PA
- Brothers Empowering African Minds, Raleigh, NC
- Career Kids Incentive Program, Seattle, WA
- Cheerleading Association of Stratford High School, Goose Creek, SC

Chicago Lawn and Gage Park Community Youth Center Inc., Chicago, IL

City Wide Resident Management Corporation Inc., Gary, IN

Community Homeowners Association Inc., Dorchester, MA

- Creative Bridges Inc., San Francisco, CA
- David S Brown Foundation Inc., Boston, MA
- Dejesus Foundation Inc., Castle Point, NY

Dobbs Ferry Schools Foundation Inc., Dobbs Ferry, NY

Downstate AIDS Projects, Springfield, IL

- Dutchman Chapel Corporation, Enoree, SC
- Earth Camp International Inc., Los Angeles, CA
- Family Wellness Center Inc., North Palm Beach, FL
- Firefighters Museum and Hall of Fame, College Station, TX
- Franklin County Legal Childrens Services Inc., Malone, NY
- Friendly Neighbors Club of N C, Asheville, NC
- Friends of the BBC Marshall Plan of the Mind Trust Inc., Bethesda, MD

Gaffney Main Street Corporation, Gaffney, SC Greater Ottumwa Vocal Arts Project Inc., Ottumwa, IA Hayes School Alumni Inc., Brooklyn, NY HIV-AIDS Planning & Management Organization Inc., Miami, FL Housing Authority of the City of Laredo, Laredo, TX Imani & Friends Incorporated, Chicago, IL. I M P A C T Institute Inc., Oakland Park, FL. Iberia Pro Bono Project, New Iberia, LA Idaho Empowerment Program Inc., Boise. ID Idaho Freedom Chorus Inc., Boise, ID IHS Inc., Winslow, AZ Ila Gail Educational Foundation Inc., Salt Lake City, UT Illinois Education First Foundation, Springfield, IL Image Productions, Colorado Springs, CO Imagication Childrens Television, Mansfield Ctr., CT Imani Inc., Detroit, MI Immunet Inc., New York, NY Impact Community & Economic Development Corporation, Portland, OR In Christ International, Santa Ana, CA In His Service Ministries Inc.. Ponchatoula, LA In-Reach Foundation, Pittsburg, CA In Recital, New York, NY Incentives Inc., Jamacia, NY Independence for Physically Disabled Children Inc., Oceanside, NY Independent Democratic Education Association Ideas Inc., Great Neck, NY Independent School Board Members of Wisconsin Inc., Hales Corners, WI Indian Nations Recreation Trail Inc., Muskogee, OK Indiana Raiders Girls Softball Club. Portage, IN Indianapolis AIDS Housing Corp., Indianapolis, IN Indianapolis Neighborhood Resource Center Inc., Indianapolis, IN Indigenous Arts Foundation Inc., Belmont, MA Indo-U S Bio-Medical Research Foundation, Burton, MI Indonesian Society of Portland, Lake Oswego, OR

Indy Tres Dias Inc., Indianapolis, IN Infancia Mexicana Inc., South Bend, IN Infinity Systems for Nonprofits Inc., Minneapolis, MN Injured Athletes Recovery Fund, Providence, RI Inland Empire Pride Inc., San Bernardino, CA Inland Northwest Mens Evolvement Network, Spokane, WA Inn Fellowship Inc., St. Louis, MO Inner City Community Development Inc., Knoxville, TN Inner-City Ministries Inc., Ellendale, ND Inner-City Vision Ministries, Mercer Island, WA Inner City Youth Foundation, Cleveland, OH Inner Development Inc., Staten Island, NY Inner Essence Deliverance Ministries, Kalamazoo, MI Innervision, Denver, CO Inside Out Productions, Houston, TX Insight Alaska, Anchorage, AK Inspirational Moments Inc., West Chester, PA Inspirit Counseling Center, San Anselmo, CA Inspirit Inc. A Non-Profit Corporation, Wheat Ridge, CO Institute for Family Education and Economic Development IFEED, Greenville, MS Institute for Christian Leadership Inc., Portland, OR Institute for Competition Inc., Cambridge, MA Institute for Disability Resources, Washington, DC Institute for Financial Economics and Public Policy, Bethesda, MD Institute for Multi-Cultural Enrichment, Portland, OR Institute for Multi-Party Democracy Inc., Washington, DC Institute for Naturopathic Medicine, Van Nuys, CA Institute for Psycho Social Studies Inc., N Wales, PA Institute for School Board Effectiveness. Austin. TX Institute for Strategic Servanthood, Thousand Oaks, CA Institute for Sustainable Tropical Resource Management Inc., Pittsboro, NC

Institute for the Advanced Study of Culture, Waterford, VA Institute for the Study of Distributed Work, Walnut Creek, CA Institute for University Studies, Arlington, TX Institute for the Study of Family Violence, Mt. Sinai, NY Institute for Water Policy Studies, Santa Fe, NM Institute for World Religions, Irvine, CA Institute for Young Leaders Inc., Marietta, GA Institute of Caribbean Studies, Washington, DC Institute of Tuition Scholarships and Grants Inc., Wilmington, DE Institute on Cultural Dynamics and Social Change Inc., Rochester, MN Intelcross Inc., Kentfield, CA Inter-Disciplinary Developmental Assessment Studies for Kids Corp., Chicago, IL Inter Institute for Infant Nutri & Gastrointestinal Disease, Haverford, PA Inter-Neighborhood Housing, Bronx, NY Interamericas Hash 95 Inc., Longwood, FL Interexchange Network Inc., Kansas City, MO Interfaith Hunger Services Inc., Bridgeport, CT Interfaith Pastoral Counseling Service Inc., Biddford, ME International Alcohol and Drug Institute, Mentor, OH International Association for the Study of Jewish Mysticism, Cambridge, MA International Cancer Association Inc., Orange City, FL International Center for Disarmament and Conversion, Davidson, NC International Center for Dispute Resolution, Reno, NV International Center for Study of Jewish Heroism Inc., New York, NY International Christian Training Institute, New Smyrna Beach, FL International Committee Invalid Assistance Cambodia, Portland, ME International Congress for Environmental Comm and Technology, Chattanooga, TN International Congress on Toxicology VII, Research Triangle Park, NC International Development Research and Initiatives Inc., Gainesville, FL

International Eye Project Inc., Port Saint Lucie, FL International Fund for Children, Chicago, IL International Fund for Humanitarian Aid & Development Inc., Roswell, GA International Guild of Musicians In Dance, Tucson, AZ International Mind Dynamics Institute Inc., Chamblee, GA International Multicultural Inc., Beaverton, OR International Nepali Literary Society, Washington, DC International Network of Lesbian and Gay Officials, Minneapolis, MN International Nippon Karate-Do Federation, Alexandria, VA International Quarterly, Tallahassee, FL International Roma Federation Corporation, New York, NY International Society for Intraoperative Card Ultrasound Inc., Durham, NC International Trade Club of Southern California, Long Beach, CA International Witness Inc., Cambridge, MA International Woode Foundation Inc., Brooklyn, NY International Womens Independence Network, Houston, TX Interreligious Council of Linn County Incorporated, Cedar Rapids, IA Intro International Inc., Sterling, VA IOB Productions Inc., Springfield, VA Irish Focus Inc., Boston, MA Iroquois Environmental and Educational Services Inc., Perrysburg, NY Isabella Community Playscape Inc., Mount Pleasant, MI Isabella International Institute, Bethesda, MD Isaiah House Incorporated, Upper Marlboro, MD Islamic Education Institute of Texas Inc., Houston, TX Islamic Federation of New Jersey Inc., Jersey City, NJ Islamic Information Center of the Americas, La Jolla, CA Issachar Institute Inc., Tupelo, MS Ithaca Performing Arts Center Inc., Ithaca, NY Its a Kids World Inc., Albuquerque, NM Ivy Plaza Housing Corporation, Shaker Heights, OH Ivy Self Help Publishing Inc., Santa Barbara, CA

James L Leinwand Foundation, North Palm Beach. FL Joe Marzari Foundation, New York, NY Lawrence Foundation, Lawrence, KS Local Community Associates Inc., Fairport, NY Main Street Playground Project, Hyannis, MA Marion County Three-Point Club Inc., Lebanon, KY Martha for the Homeless Incorporated, Petersburg, VA Mesa Martin Luther King Jr Celebration Inc., Mesa, AZ Missouri Research Institute, Kansas City, MO Mustang Basketball Association Incorporated, Merritt Island, FL National Alliance of Pan African Seminarians, Antioch, CA National Amputee Sports Foundation, Thornton, CO New Caney AG Supporters Inc., New Caney, TX New Life Options Inc., Palm, FL New Mexico Middle School Assn., Tijeras, NM New Mexico Society for Perenteral and Enteral Nutrition, Albuquerque, NM New Women Entrepreneur Center Corporation, Miami, FL Operation Lookout for Missing Children Inc., Brooklyn, NY Outreach Foundation Inc., Dallas, TX Pacific Northwest Aleut Council, Seattle, WA Perch America Inc., Hammond, IN Pleasant Valley Stingray Swim Team, Davenport, IA Progress & Freedom Foundation, Washington, DC Riverdale High School Band Boosters, Riverdale, GA Scottish Rite Tower Development Corporation, Philadelphia, PA Smacks Peace Brigades Inc., New York, NY Southeastern Massachusetts Round-Up Inc., New Bedford, MA St Judes Fund of Tappahannock Inc., Tappahannock, VA Stuff for Kids Inc., Boston, MA Surrogate Father Program Inc., Mt Vernon, NY Tarrant County Dental Study Group, Bedford, TX

The Mount Airy Community Development & Resource Association, Philadelphia, PA

- Troy Chavez Foundation, Denver, CO
- United States Hispanic Chamber of

Commerce Inc., Washington, DC

Vision Earth Society Incorporated, Miami, FL

Washington Center for Policy & Research Inc., Washington, DC

- Washingtonville Centennial Celebration Inc., Washingtonville, NY
- West Branch Athletic Booster Club Inc., Salem, OH
- West Virginia Society for Parenteral and Enteral Nutrition, Elkview, WV

Youth-in-Action, St. George, UT

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.