Foundations Status of Certain Organizations

Announcement 99–83

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 organiza-

tions have lost their status as organiza-

The following organizations have

tions 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:

Center for Art and Earth Inc., New York, NY George A. Boyce Military Museum,

Tempe, AZ Help Ourselves Project, Philadelphia,

Medcetera Education Foundation, Inc., Bellaire, TX

Memorial Neighborhood Health Centers Inc., South Bend, IN Moose-Willow Sportsman Club, Hill

City, MN United States Amateur Basketball Association Inc., Ft. Worth, TX

United States Army Command and General Staff College Alumni, Ft. Leavenworth, KS

United States Coalition for Education for All Inc., Arlington, VA United States Medical Triathlon

United States Water Fitness, Boynton Beach, FL United Victim Recovery Service, Toledo,

Association Inc., Roanoke, VA

United Way of Scott County Indiana Inc., Scottsburg, IN

Unity Community Center of South Jersey Incorporated, Camden, NJ Unity to Assist Humanity Alliance, Salt,

Lake City, UT Universal Awareness Association Inc., Phoenix, AZ

Universal Community & Housing Development Corporation, Detroit, MI Universal Ministries Inc., Pittsburgh, PA University Ophthalmic Consultants of

Washington PC, Washington, DC Unlimited Senior Housing Inc., Uniontown, PA

Upper Michigan Central Model RR Club, Wells, MI

Upper Rio FM Society Inc., Albuquerque, NM

Villa D Ames Organization Intent on Changing Its Environment, Marrero,

Upstreet Educational Media Inc.,

Scottsdale, AZ

Upward Movement Nutritional Service,

Houston, TX	Columbus, OH	Voice for Life, Colorado Springs, CO
Urban Agriculture Network, Washington,	Veterans Action Force USA Inc., Tucker,	Voice of Freedom Inc., Washington, DC
DC	GA	Voice of Triumph Ministries Inc., Tucson,
Urban Christian Ministries Inc.,	Veterans Foodlocker and Relief Fund, Lisbon, OH	AZ
Arlington Heights, IL Urban Genesis Inc., Philadelphia, PA	Veterans Support Task Force Inc.,	Voices for Life, Houston, TX Volunteer Center of the Lowcountry Inc.,
Urban Harvest Ministries Inc., Beaumont,	Madison, WI	Charleston, SC
TX	Victim Protection Services, Denver, CO	Volunteer Emergency Services Support
Urban Life Challenge Inc., Paterson, NJ	Victims of Choice & Abortions Legacy	Group, Hernando, MS
Urban Ministries of Springfield Inc.,	Inc., Snellville, GA	Volunteer Firemens Association,
Jacksonville, FL	Victorious Living Foundation Inc.,	Calumet, OK
Urban Shelters of America Inc., Chicago,	Broken Arrow, OK	Volunteer for AIDS Information and
IL	Victory Museum Foundation Inc.,	Service, Dallas, TX
Urban Vision Inc., Richmond, VA	Hinesville, GA	Volusia Surf Lifesaving Association Inc.,
USA Compete Inc. A Non-Profit	Victory Videos Inc., Florence, KY	Daytona Beach, FL
Corporation, Greeley, CO	Video Portrait Society of America Inc.,	Voters Against Sexual Abuse Inc., Grand
USA Karate Federation of New Mexico,	Denver, CO	Rapids, MI
Albuquerque, NM Utah Harvest, Sandy, UT	Video Vista of New York Ltd., New York, NY	Walker Mill Towne Affordable Home
Utah Head and Spinal Cord Injury	Villa Vista Nonprofit Housing	Ownership Corporation, Seat Pleasant, MD
Prevention Program, Salt Lake City,	Corporation, Saginaw, MI	We Stay-Nos Quedamos Inc., Bronx, NY
UT	Village Association of Batavia Inc.,	West Bank Safety Center, Minneapolis,
Utah Taxpayers Legal Foundation, Salt	Cincinnati, OH	MN
Lake City, UT	Village Puppet Theatre Inc., Covington,	World Outreach International, Detroit,
Ute Pass Field of Dreams Inc., Cascade,	KY	MI
CO	Vincennes Area Youth Adult Ministries	Yenping Association Inc., New York, NY
Uvalde Youth Rodeo Club, Uvalde, TX	Inc., Vincennes, IN	Zachary & Elizabeth M. Fisher Medical
VIPs Performing Dance Company Inc.,	Vinita Unlimited Inc., Vinita, OK	Foundation, Inc., New York, NY
Wilmington, NC	Virginia Association of Black Women	Zichron Chaim Shlomo, Passaic, NJ
Valley Christian Radio Inc., Littleton, CO	Attorneys, Midlothian, VA	If an organization listed above submits
Valley Youth Athletic Parks Boosters Inc., Lucasville, OH	Virginia Caring Program Inc., Richmond, VA	information that warrants the renewal of its classification as a public charity or as a
Variety Clubs of Colorado Inc.,	Virginia Theatrical Society Inc.,	private operating foundation, the Internal
Englewood, CO	Chesapeake, VA	Revenue Service will issue a ruling or de-
Vaut Association, Riverdale, IL	Vision International Inc., Hays, KS	termination letter with the revised classi-
Venable Apartments Inc., Owensboro,	Vision Music Ministries, Gastonia, NC	fication as to foundation status. Grantors
KY	Visions Studio for the Creative Arts, De	and contributors may thereafter rely upon
Vernon Daniels Evangelistic Association,	Soto, TX	such ruling or determination letter as pro-
Norman, OK	Visions Unfolding Incorporated,	vided in section 1.509(a)–7 of the Income
Vestavia Hills Chamber of Commerce	Houston, TX	Tax Regulations. It is not the practice of
Foundation, Birmingham, AL	Vocational Technical Educational	the Service to announce such revised clas-
Vet-Group Inc., W. Monroe, LA Veteran Information and Service Center,	Foundation of Delaware, Woodside, DE	sification of foundation status in the Internal Revenue Bulletin.
veteran information and service center,	DL	nai Revenue Buncun.