

## Foundations Status of Certain Organizations

## Announcement 99–91

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 pre-

sumption 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:

6th Kentucky Volunteer Cavalry,
Frankfort, KY
501C3 Inc., New York, NY
AAWARE, Gaithersburg, MD
A C E-Out Inc., New York, NY
A Dying Childs Last Wish, San Antonio,
TX

ABRAXAS Inc., Milford, DE Academic Athletic Arts Achievements Association, Springfield, MA Academy Charter PTO, Castle Rock, CO Accessible Resources, Minneapolis, MN

Achieve the Dream Foundation Inc.,
Randallstown, MD

Acton Chamber Orchestra, Acton, MA Ad Council of Buffalo, Inc., Buffalo, NY Adele Hardison Hands Heart and Mind

Adele Hardison Hands Heart and Mind Inc., New York, NY

African Initiative for Community Development Inc., Malden, MA

Agape Care Facilities Incorporated, Jacksonville, FL

Agape Community Services Inc., Benton, KY

Agape Group Home Inc., Washington, NC

AIDS Council in Oswego County Inc., Fulton, NY

AIDS Futures Initiative Inc., Roosevelt Island, NY

AIDS Infoshare Russia Inc., Berkeley, CA

AIDS of the Treasure Coast Corporation, Fort Pierce, FL

Albanian-American Cultural Foundation, New York, NY

Albuquerque Police Department Crime Prevention Unit, Albuquerque, NM

Algonquin-Lake in the Hills Rotary Charitable Fund, Algonquin, IL

Algonquin Project Playground, Algonquin, IL

Alle-Kiski Arts Consortium, New Kensington, PA

Alliance Community Outreach Program Inc., Warren, OH

- Alliance for Curriculum Reform. Arlington, VA Alverda Reed Elementary Parent Teacher Organization, Georgetown, OH Amateur Gymnastics Association of Florida Inc., Boca Raton, FL Amazon Community Housing, Eugene, Ambridge-Baden-Economy Soccer Association, Baden, PA American Angels for Romanian Orphans, Manchester, NH American Association for Home-Based Early Interventionists Nonprofit, Logan, UT American Breast Cancer Foundation,
  - Association of Massachusetts Parent Aide Laurel, MD Tucson, AZ American Friends of the Hanover Band Inc., Brown Summit, NC American Indian AIDS Institute Inc., San Francisco, CA American Museum of Modern Military Vehicles Inc., Hartford, CT Americana Community Center Inc., Louisville, KY Amputee Education Foundation, Homestead, FL Anderson Care Facility Inc., Memphis, Association, Washington, DC
  - Angoon Resource Coalition, Angoon, AK Anthony J. Hyde Parent Teacher Antique Tractor Museum Inc., Dallas,
  - Arc-en-Ciel Dhaiti, Chicago, IL Arizona Adult Literacy and Technology Resource Center Inc., Phoenix, AZ Arizona People for Animal Rights, Gilbert, AZ Arkansas Ballet Theatre Inc., Rogers, AR
  - Arlington Host Lions Charities Inc., Arlington, VA Arvada Eagles Soccer Club, Arvada, CO Ashland Area Foundation, Ashland, NE Asian Pacific Foundation for Culture and
  - Education, Denver, CO Asociacion del Instituto Dominicano de Enfermedades Respiratorias Inc., New York, NY
  - Association of Massachusetts Parents Aide Programs, Inc., Taunton, MA Aspen-Institute Inc., Park City, UT Assessment Consultation and Training Inc., Chicago, IL Association House Holding Corporation,
  - Chicago, IL
  - Association of Ethiopian Community in Fresno Inc., Fresno, CA

- Programs Inc., Taunton, MA Atlanta CSI Foundation Inc., Marietta, GA Auburn Education Foundation Inc., Auburn, MA Augusta Childrens Chorale Inc., Augusta,
- Bahini Foundation Inc., New York, NY Baltimore-Washington Metropolitan Repertory Opera Company Inc.,
- Barney Oldfield Transportation Museum Inc., Wauseon, OH
- Bay Area Accordion Club, San Francisco,
- BCI Homes Inc., Moncks Corner, SC Beaufort County 2000 Inc., Hilton Head Island, SC
- Beechwood Center of New Jersey Inc., Langhorne, PA
- Bel Canto Singers Inc., Hilliard, OH Beloved Community Center of Greensboro Inc., Greensboro, NC
- Benefactors of Schwab Rehabilitation Hospital and Care Network, Naperville, IL
- Bethlehem House Inc., Conway, AR Between Friends Inc., N. Conway, NH BHP Community Housing Inc., Baltimore, MD
- Big Bend Rural Health Network Inc., Panama City, FL
- Big Waters Federation, Des Plaines, IL Bink Glisson Historical Preservation Trust Inc., West Palm Beach, FL
- Birmingham Public Schools Adopt-A-School Board of Directors, Birmingham, AL
- Black Affairs Center Inc., Silver Spring, MD
- Black Economic Cluster Fund Inc., Landover, MD
- Blackjack Community Center Inc., Starkville, MS
- Blue Valley Northwest Booster Club Inc., Overland Park, KS
- Bnai Brith Elmwood House Inc., Medford, NJ
- **Boiling Springs Parent Teacher Student** Association, Spartanburg, SC
- Boost Our Southwick Schools, Southwick, MA
- Boosters for IGA Inc., Menlo Park, CA Boston Boys Choir Inc., Cambridge, MA Boston City Opera Company Inc.,
- Melrose, MA Boston School for Young Children,

Watertown, MA

- Boy Scouts of America Troop 106 & Pack 106 of Ironton Ohio, Ironton, OH
- Boys & Girls Club of Bloomfield Inc., Bloomfield, NM
- Boys & Girls Club of Cherokee County Inc., Canton, GA
- Bridges of North Carolina Inc., Fayetteville, NC
- Brigham City Main Street Program, Brigham City, UT
- Bronx Health & Human Services Development Corporation Inc., Bronx,
- Bronx Hispanic Foundation Inc., Bronx,
- Brookfield Rotary Club Foundation Inc., Brookfield, CT
- Brown County Veterans Assistance Inc. Program, Oneida, WI
- Bucks County Civil War Round Table, Doylestown, PA
- Buf Health and Human Services Corporation Inc., Plainfield, NJ
- Burke County Firefighters Association Inc., Morganton, NC
- Butler Sports Boosters, Oak Brook, IL Butts County Humane Society Inc., Flovilla, GA
- Byzantine Orthodox Ecclesiastical Community, Trenton, NJ
- C. Waldo Scott Center for HOPE Inc., Newport News, VA
- California 49ers Educational Association Inc., Fountain Valley, CA
- Calvary Community Development Corporation, Philadelphia, PA
- Cambridge-Isanti Arena Corporation, Cambridge, MN
- Camptown Youth Group, Franklin, VA Carmel Health Network, Mobile, AL
- Carroll County Civic League, Huntingdon, TN
- Casa de New Mexico, Albuquerque, NM Casa Grande 2000 Inc., Casa Grande, AZ
- Casas del Sol Resident Management Corporation, Calexico, CA
- Catawba Community Mental Health Foundation Inc., Rock Hill, SC
- Cavani String Quartet, Woodmere, OH Celestine Project Inc., East Islip, NY
- Cemco Industrial Scholarship Fund, Albuquerque, NM
- Center for Community Recovery Innovations Inc., Boston, MA
- Center for Employment Dispute Resolution Inc., Chicago, IL
- Center for Independent Living of Middle Tennessee, Nashville, TN

Center for Latin American Arts of New York Inc., New York, NY Central Arkansas Peace Corps Association, Little Rock, AR Central Bronx Community Services & Relations for the Blind, Bronx, NY Central City Information Drug and Alcohol Office Inc., Des Moines, IA Central Elementary School Parents Teacher Organization of Winchester, Winchester, KY Central Iowa Juvenile Detention Center. Eldora, IA Central Midlands Development Corporation, Columbia, SC Central Ozarks Human Development Foundation, Rolla, MO Central Valley Group Homes Inc., Fresno, CA Central Virginia Regional Library, Farmville, VA Chamberlain School District Foundation. Chamberlain, SD Charlotte-Mecklenburg Crime Stoppers Inc., Charlotte, NC Chaucer Street Apartments Inc., Hot Springs, AR Cherry Tree Association, Bronx, NY **Chester Community Prevention** Coalition, Chester, PA

Child Assault Prevention Project of Erie County Inc., Sandusky, OH Childrens Programs Inc., Springfield, IL Childrens Services Network, Charlotte. NC First Ward Development Fund Inc., Elizabeth, NJ Gateway C B Club, Jeffersonville, KY Gujarat Samanyay Pariyar, Richmond, VA Hamilton-Wenham Little League Inc., S. Hamilton, MA Help Agency of the Forest Inc., Silver Springs, FL Institute for Cooperation of Art and Research Inc., Philadelphia, PA Laguna Fire Relief Coalition, Laguna Beach, CA Local 144 Hospital & Health Facilities Education Fund, New York, NY M A A Foundation Inc., Redondo Beach, CAMacedonia High School JROTC Booster Club Association, Moncks Corner, SC Needed Organization-Transformation of Youth, Detroit, MI New Northside Multi-Family Development Inc., St. Louis, MO Nine Twenty-One Sixty-Six Inc., Tulsa, OK

North American Sasquatch Foundation, Phoenix, AZ Tampa Area Playground Project, Tampa, FL. The Downtown Sailing Center Inc., Baltimore, MD Triune Foundation Inc., New York, NY Tropical Forestry Initiative Inc., Lansing, NY Turning Point Youth Services Institute Inc., New York, NY University Association of Central Oregon, Inc., Bend, OR West Haven Interfaith Housing Corporation, W. Haven, 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.