Foundations Status of Certain Organizations

Announcement 96–118

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.

Forme r Public Charitie 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:

Access to Justice, Inc., Bronx, NY

- Africa Systems Research Institute USA, Inc., Beverly Farms, MA
- Aid to Romanian Children, Inc., Quincy, MA
- Aim for Success, Inc., Mamaroneck, NY
- Alliance Child Care Center, Inc., Bronx, NY
- Alliance for the Mentally Ill of Central Middlesex Massachusetts, Littleton, MA
- Almae Matris Mid Atlantic Assoc. of Alumni and Frds. Croatian. Englewood Cliffs, NJ American Friends of Genesis Jerusalem. Inc., New York, NY American Initiative for Croatia, Inc., New York, NY Aspen Womens Forum Scholarship Endowment Fund, Aspen, CO Bornholm Foundation. Inc., Oueen Creek. AZ Career Vision in Bangladesh & International. West Newton, MA Center for At-Risk Educational Strategies, (CARES) Incorporated, Houston, TX Colorado Biomedical Research Foundation, Denver, CO Community Foundation of Southern Indiana, Inc., New Albany, IN Faith Lutheran Home Foundation Inc., Wolf Point, MT Fellowship Care, Inc., Midland, TX First Casa, Santa Fe, NM Fort Hood Museum Commission, Fort Hood, TX He & Company Foundation, Scottsdale, Houston Drum Corps Association, Inc., Voyagers Drum & Bugle Corps., Pasadena, TX International Monovision Association. Denver, CO Media for International Development, Inc., New York, NY National Indian Monument and Institute, Inc., Tulsa, OK Network on Adoption Help, Cedar Falls, IA **Ouest for Alternative Resources**, Inc., Dallas, TX Reserve Relief Foundation of America, Houston, TX Shakes Alive, Actors Repertory Theater Irving, Irving, TX Societas Artis Illuminatorum, Wichita, KS Tulsa County Sheriffs Association, Tulsa, OK United Living Club, Inc., Wilmington, DE Utah OAVP Directors Association, Provo, UT Watertown Youth Hockey League, Watertown, MA Wilson Senior Center Nutrition Site, Wilson, KS Womens Right Foundation, Selden, NY Youth Educational Support Society, Inc., Exeter, NH If an organization listed above sub-
- mits information that warrants the re-

newal 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.