## Foundations Status of Certain Organizations

## Announcement 98-103

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 found ations described in section 509(a) of the Code) are now classified as private foundations:

Alternative Financing Program Inc., Fort Lauderdale, FL

Alvin E. Gershen Apartments Inc., Pennington, NJ

Amador County Training Officers Association, Jackson, CA

Amateur Baseball Development, Riverside, CA

Ambassadors of Love International, Junction City, KS

Amber Resource & Development Inc., Washington, DC

Amberwood Inc., Ojai, CA

Ambler Arts Festival at Temple University, Spring House, PA

Ameinu Foundation of America Inc., New York, NY

American Foundation for Amelioration of Attention Deficit Disorders & Learning Disabilities, Ridgeton, MO

Amerasian Information Center Inc., Portland, OR

America for Children Inc., Lilburn, GA

America Part II Foundation , Washington, DC

American Aids Association, New York, NY

American Alliance for Better Schools Foundation, Washington, DC American Amateur Indexed Golf Association, Stafford, TX American Benevolent Association, Jay, OK American Bosnia Relief Association, St. Louis, MO American Business Consultants Association, Ellisville, MO American Capital Foundation for the Homeless, Marina Del Rey, CA American Charity Fund, Oak Brook, IL American Childrens Theatre Academy Inc., Denver, CO American Christian Youth Inc., Collingswood, NJ American City Manufacturing Company, Baltimore. MD American Community for Research and Education Inc., New York, NY American Council of the Blind of Idaho Inc., Idaho Falls, ID American Drug Free Promotions Group, Kent, WA American Education Institute, Bigfork, MT American Fiction Foundation, Costa Mesa. CA American Foundation for Brewing History and Arts Inc., Ft. Mitchell, KY American Foundation for Drug Prevention Inc., Hurst, TX American Friends of the Seminary of Judaic Studies-Bet Midrash Inc., South Orange, NJ American Friends of Agudath Athava Veahva, Brooklyn, NY American Friends of Beit Orot Inc., Brooklyn, NY American Friends of Kol Yehuda Inc., Deal, NJ American Friends of the Lomonosov Foundation, Houston, TX American Friends of United Yishuv Movement, Brooklyn, NY American Friends of Yeshive Bais Shlomo, Bel Harbor, NY American Indian Educational and Opportunity Fund Inc., For t Worth, ΤX American Indian Health Clinic, St. Paul, MN American Indian Reliance Organization Inc., Saint Petersburg, FL American Indian Womens Resource Center Inc., Denver, CO American Islamic Community Development Foundation, Washington, DC

American Italian Heritage Foundation Inc., Osprey, FL American Legion Baseball Association Inc., Mountain Home, AR American Literacy Guild, Westchester, IL American Master Chorale Inc., Madison, WI American Mobile Medical Assistance, Cambridge, MA American Museum for the Preservation of Historic Aircraft, Long Island City, NY American Peace Watch Foundation Moshe Mirsky, New York, NY American Relief Service Inc., Goshen, IN American Religious Movement for Youth Inc., Benbrook, TX American-Royal Thai Air Classics Association and Foundation, Houston, TX American Society of Furniture Artists, Houston, TX American Society of Payroll Management Foundation, New York, NY American Task Force for Bosnia Inc., Washington, DC American Telemedicine Association, Austin, TX American Theatre of Harlem Inc., New York. NY American Victory Mariners Memorial Museum Inc., Teaneck, NJ American Youth Military Academy, Johnston, RI Americans for Legal Reform Inc., Noblesville, IN Americans of Italian Heritage Inc., Flushing, NY Americans Stopping Child Abuse, Carlsbad, CA Amidah Inc., Freeport, NY Amigos International, Millersville, PA Amurt-Stop Diabetes Inc., San Antonio, ΤX Anderson County We Are Our Brothers Keeper Inc., Palestine, TX Andover Recreational Development Association, Andover, MN Anew Beginning in Texas Inc., Humble, TX Angel Garden Inc., Kokiak, AK Angel of Grace Foundation Inc., Memphis, TN Angela Gaines Memorial Fund Inc., Parker, CO

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Angelina County Youth Football Inc., Lufkin, TX Animal Lifeline Inc., Fort Lauderdale, FL Animal Rescue & Adoption Services Inc., Ft. Smith, AR Animal Welfare League of Hilton Head Island, Hilton Head Island, SC Annalori Corp, Colorado Springs, CO Annapolis Baseball Club, Annapolis, MD Anti Vehicle Crime Association of Wisconsin Inc., Stevens Point, WI Antioch Christian Ministries Inc., Glendale, AZ Apologetics for Faith Integrating Reason Ministries, Irvine, CA Appalachia Rescue Squad Inc., Appalachia, VA Applied Rehabilitation Ministries Inc., Phoenix. AZ Applied Research Institute for Social Equality Inc., Wayne, NJ Aqua-Sports Boating Education, Bellevue, WA Aragon Affordable Housing Inc., Irvine, CA Arcade Pregnancy Services Inc., Yorkshire, NY Archangel Project Inc., South Darmouth, MA Archimedes Group Inc., New Haven, CT Arizona Aids Services of the Deaf Inc., Phoenix. AZ Arizona Baseball Inc., Scottsdale, AZ Arizona Family Member Services Foundation, Scottsdale, AZ Arizona Foundation for Agricultural Education Inc., Phoenix, AZ Arizona Patenet Law Association, Phoenix. AZ Arizona Quail Preservation Society, Phoenix. AZ Arizona Realtors Affordable Housing Foundation Inc., Phoenix, AZ Arizona State Horsemens Foundation Inc., Phoenix, AZ Arizona Waste Exchange Inc., Tucson, AZ Arkansas Crime Prevention Association, Little Rock AR Arkansas Cultural Complex Study Inc., Little Rock, AR Arkansas Economic Corporation, Brinkley, AR Armstrong-Stafford Community Council Inc., Seagoville, TX Art Association of Madison County Inc., Anderson, IN Art Factory Inc., Miami Springs, FL

Art Trails Inc., Accord, NY Artists Relating Together & Exhibiting Inc., Dallas, TX Arts & Education Foundation of Alabama Inc., Birmingham, AL Arts Council of Gibson County Inc., Princeton, IN Arts New Mexico Inc., Santa Fe, NM Arts over AIDS, St. Paul, MN Artserv Incorporated, Dallas, TX Ascorap Mission, Houston, TX Ashland Area Girls Fastpitch Promotions Inc., Ashland, OH ASI-Austin Texas Inc., St. Paul, MN Asia Evangelical Ministries, Des Plaines, IL Asia Pacific Policy Center Inc., NW, Washington, DC Asian Americans of Connecticut Inc., W. Hartford, CT Asian Missions Inc., Vancouver, WA Asian Pacific Womens Center Inc., Los Angeles, CA Asociacion Dominicana de la Florida Central Inc., Orlando, FL Asociacion Esperanza y Caridad Inc., Miami. FL Assistance Association of Former Vietnamese Prisoners of War, Houston, TX Assistive Technologies Group, Dayton, OH Assistive Technology Users Group Inc., Louisville, KY Association of Directors of Geriatric Academic Programs Inc., Cleveland, OH Association of Professionals in Risk-Related Disciplines, Seattle, WA Associated Resource Management Services, Norwich, CT Association for Surgical Education Foundation, Springfield, IL Association for the Honorable Order of Tennessee Colonels Inc., Jackson, TN Association of Black Secretaries, Oakland, CA Asthma Network of Plano, Plano, TX Astoria Community Service Inc, Astoria, NY Atascadero Recreation Center Committee Inc., Atascadero, CA Atchison Area Crime Stoppers Inc., Atchison, KS Athletic International Inc., Dallas, TX Atlanta Braves Foundation Inc., Atlanta, GA

Atlanta Chapter of Health Physics Society Inc., Doraville, GA Atlanta Clergy and Laity Concerned Inc., Atlanta, GA Atlanta Home Missions Inc., Austell, GA Atlanta Housing Association of Neighborhood-Based Developers, Atlanta, GA Atlanta Lesbian and Gay History Inc., Atlanta, GA Atlanta Takedown Association Inc.. Atlanta, GA Atlanta Youth Chorale, Atlanta, GA Attendant Services of Houston, Bellaire, TX Auburn Memorial Companies Inc., Auburn, NY Auburn-Opelika Sports Corporation, Auburn, AL Audubon Area First Responders, Audubon, MN Augusta County Fair, Verona, VA Aurora Recreation Center, Aurora, IL Austin Labor Force Intermediary, Chicago, IL 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.