

Foundations Status of Certain Organizations

Announcement 99-13

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 organiza-

tions 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:

Community Housing Corporation of Arkansas Inc., Little Rock, AR Community Learning Information Network of Arizona Inc., Phoenix, AZ

Community Learning Services Inc., East Point, GA Community Legal Service Corporation,

Ponchatoula, LA Community Partnership of Santa Clara County, San Jose, CA

Community Peace, Las Vegas, NV Community Services Institute of Virginia, Richmond, VA

Community Shares of Idaho Inc., Boise, ID

Community Works Inc., Atlanta, GA Compass Players Inc., Valrico, FL Compassion Community Living Home Inc., New Orleans, LA

Comprehensive AIDS Resource and Educational Services Inc., Delray Beach, FL

Compulsive Gambling Therapy Center Inc., Worcester, MA Computer and Multimedia Education

Corporation, Williamsburg, VA Computer Education Management

Association, American Fork, UT

Concerned About You Committee Inc., Denver, CO

Concerned African American Men Women, Chicago, IL

Concerned Black Men of New York City
Incorporated, New York, NY
Concerned Christians for America

Concerned Christians for America, Catharpin, VA

Concerned Citizens for Public Education, Gastonia, NC

Concord Village Resident Management

Corporation, Indianapolis, IN Concordia Neighborhood Association,

Portland, OR Congregations United for Community

Action Inc., St. Petersburg, FL Connecticut Sober Sports League Inc.,

Waterbury, CT

Conservatory of Performing Arts Inc., Boynton Beach, FL Consumer Council a Non-Profit Social Service Corporation, Scottsdale, AZ Consumer Credit Counseling Service of Mid Missouri, Colombia, MO Consumer Financial Education Foundation, Buffalo Grove, IL Contemporary Home Health Services a New Jersey Nonprofit Corporation, Woodbury, NJ Conway P C User Group Inc., Conway, Coon Rapids Lions Foundation, Coon Rapids, MN Cooperative Planning Coalition, Kalispell, MT Coordinating Committee in Support of the All Amhara Peoples, Boston, MA Cops Cons and Kids Inc., Newark, NJ Cops for Christ Mohoning Valley Ohio, Youngstown, OH Corey Lewis Foundation Inc., Boca Raton, FL Cornerstone Childrens Home Inc., Nederland, TX Cornerstone Development Center Inc., Birmingham, AL Cornerstone Prison Ministries Inc., Garland, TX Cornerstone Steppington Inc., Columbia, MD Cornerstone Windridge Inc., Columbia, Corporation for Public Education in American Popular Music, Bethesda, MD Corpus Christi Wheelchair Tennis Club, Corpus Christi, TX Cotter-Lane Active Parent Support Group Inc., Louisville, KY Cottondale Dixie Youth Baseball Incorporated, Cottondale, AL Counsel for Property Rights Foundation Inc., Washington, DC Council for Rural Health Clinic Resources and Education, Cuero, TX Council of Baptist Pastors Community Development Corporation, Detroit, MI Council of United Jewish Orthodox Organization of Rockland County NY, Monsey, NY Court Appointed Special Advocates of Hill County Inc., Hillsboro, TX Courthouse Restoration 3-28-93 Inc., Hillsboro, TX Courtland Historical Foundation, Courtland, AL CPAA Concerned Parents for Academics-

Athletics, Waddell, AZ

M Power Inc., Minneapolis, MN Crater AIDS Action Program, Petersburg, Maaleh Adumim Foundation Inc., New Created Families Inc., Denver, CO York, NY Creative Educational Concepts, Denver, MacArthur Blue Guard Alumni Association, San Antonio, TX Macon County Education Support Creative Maintenance Emergency Shelter & Affordable Housing, Long Beach, System Inc., Tuskegee, AL Madison Community Free Clinic Inc., CA Creative Outreach Inc., Conroe, TX Marshall, NC Creative Youth Incorporated, Atlanta, GA Madison Avenue Development Creek County Civil Emergency Corporation, Baltimore, MD Management Volunteers, Sapulpa, OK M & M Ministries, Presque Isle, ME Creekside Community Development Madison Lions Foundation Inc., Corporation, Detroit, MI Madison, CT Magdalena School Parent Group, Crestwood Education Foundation. Magdalena, NM Mantua, OH Magellan Theatre, Chicago, IL Creswell Athletic Association Inc., Magellan University, Tucson, AZ Creswell, NC Crime Control Education Foundation, Magnolia Heritage Charities Inc., Green Palm Springs, CA Cove Springs, FL Mahogany House for Young Women Inc., Crises Press Inc., Gainesville, FL Crisis Pregnancy Center Inc., Springfield, Phoenix, AZ Main Street Business Resource & MA Cross Management Properties, Development Inc., Hartford, CT Columbus, OH Main Street Gym Inc., Salisbury, MD Crosscreek Apartments Inc., Whitfield, Main Street Kids Inc., Canton, KS Maine Studies Foundation Inc., Standish, MS Crosslinks Ministries, Strongsville, OH ME Crossroads Pregnancy Resource Center Mainstreet Seymour Indiana Inc., of Gunnison Valley a Nonpro, Seymour, IN Gunnison, CO Makah Resident Initiatives Program, Crosswalk Ministries Inc., Ocala, FL Neah Bay, WA Make a Dent Foundation Inc., Chicago, Cubbs Citizens United for a Better Balch Springs, Balch Springs, TX Culinary Arts Plus, Plano, TX Make It Home, Houston, TX Making a Better Tomorrow Inc., Wichita, Cultural Alliance Through Art Inc., Montvale, NJ Cultural Diversity Educational Making a Difference Ministries, Temple, Association, Detroit, MI Cultural Initiatives Inc., Eagan, MN Making Good Foundation Inc., Marietta, Culture Awareness Inc., Philadelphia, PA GA Culture Kids Project Inc., Adelphi, MD Making Life Easier Inc., Tigard, OR Culture Without Borders Inc., New York, Malemte Football Booster Club, NY Fairbanks, AK Cumberland Plateau Services Inc., Maloney-Wilding Foundation for Children & Teens, Escondido, CA Sewanee, TN Cuney Homes Management Corporation, Management Research Foundation Inc., Houston, TX Boca Raton, FL Cy-Fair Preservation Society Manahata Pan American Indian Arts Incorporated, Houston, TX Council Inc., New York, NY Czech American Summer Music Institute Manatee Catholic School Foundation. Inc., Tallahassee, FL Bradenton, FL M & M Community Development Inc., Manchester High School Alumni Association, Manchester, CT Columbus, OH Manchester Summerstage Incorporated, M C Escher Museum Foundation, Santa Cruz, CA Manchester, MA M C H Inc., Naperville, IL Manitowoc County Ice Center Inc., MOSAIC, Roseville, MI Manitowoc, WI

Manjiro Society for International Exchange Inc., McLean, VA Many Are Called-Few Are Chosen Ministries Inc MAC-FAC MINISTRIES, Houston, TX Maple Valley Child Care Center, Vermontville, MI Marguerite Rawalt Legal Defense Fund, Washington, DC Maricopa Foundation for Affordable Housing, Phoenix, AZ Mark Evans Production Group Inc., Winooski, VT Mark Fuqua Ministries Inc., Fort Worth, Marketplace Ministry, Grand Rapids, MI Marmet Soccer Association Inc., Charleston, WV Marrero Community Development Corporation, Marrero, LA Mars Hill Ministries Inc., Miami Beach, FL Martin de Porres Foundation, Aurora, IL Martin Luther King Drive Resident Organization, Chicago, IL Martin Luther Memorial Homes Foundation, Holt, MI Martin Youth Foundation, Joliet, IL Martinsville-Henry County Music Association Inc., Martinsville, VA Mary I Minor Scholarship Fund, Washington, DC Maryiann Sitton Ministries Inc., Hamilton, MT Marys Love Kingdom Inc., Philadelphia, Mason County Little League Football Inc., Maysville, KY Massachusetts Guongdong Committee Inc., Boston, MA Massachusetts Save James Bay Foundation Inc., Boston, MA Masters Review Inc., New York, NY Masters Touch, Vacaville, CA Mattoon Youth Sports League Inc., Mattoon, IL Maude Ellen Coats Armstrong MECA Foundation, Norfolk, VA Mayors Youth Center Inc., Granite City, Maysville Better Community Action Org Inc., Maysville, NC MB Educational Programs Inc., Chippewa Falls, WI

McBride Volunteer Fire Department Ladies Auxiliary, Kingston, OK McConnells Mill Preservation Association, Portersville, PA McCook Legion Baseball Boosters Inc., McCook, NE McCoy Center for the Arts Inc., Birmingham, AL McDonalds Avail, Poway, CA McDowell County Animal Aid Inc., Marion, NC McHenry County Gang Drug Task Force, Woodstock, IL McMillan Ministries, Homerville, GA NcNair Group Home Inc., Modesto, CA McRae Berry Youth Camp Inc., Hampton, AR Meacham Park Resident Council, St. Louis, MO Medassist International, Buffalo, NY Media Partnership for Jobs, Detroit, MI Medica International Inc., McKinney, TX Medical Airlift Volunteers Inc., Clayton, MO Medjugorje Appeal Inc., Cranston, RI Melissa Segars Foundation, Fayetteville, Melody Music Education Listening and Outreach for District Youth, Washington, DC Men Against Creating Hostilities and Appression Macho, Denver, CO Men of Action Inc., Washington, DC Mens Council of Austin, Austin, TX Mens Grief Support Group, Salt Lake City, UT Mental Health Association in Putnam County II Inc., Brewster, NY Mental Health Association of Clayton County, Morrow, GA Mercy & Truth Prison Ministry Inc., Carbon Hill, AL Mercy International America Inc., New York, NY Meridzo Center, Franklin, OH Merriday Center for Inclusion in the Classroom Inc., Orlando, FL Merry Thought Foundation Inc., Annapolis, MD Messengers of Mary Inc., Lexington, KY Metro Atlanta Stroke Council, Atlanta, GA Metro Magazine on WNYE-TV Inc., Long Island City, NY

Metropolitan Contributions for Life Inc., Houston, TX Mexican American Community Development Organization, Dallas, TX Mexican Cultural Center of Northern California, Rancho Cordova, CA Meyir America Inc., Wall, NJ Miami Valley Housing Association I Inc., Dayton, OH Miami Valley Tree Source Inc., Miamisburg, OH Micheaux Foundation, Washington, DC Michigan Hemingway Society, Petoskey, MI Mid-America Cancer Rehabilitation Organization Inc., Evansville, IN Mid-Atlantic Youth Sports and Educational Expo Inc., East Orange, NJ Mid-Coast Compeer Inc., Rockland, ME Mid-County Teachers Credit Union Scholarship Foundation Inc., Port Neches, TX Mid-Houston Valley Chapter of the Spina Bifida Assoc. of America Inc., Newburgh, NY Mid-Ohio Resource Center Inc., Grove City, OH Mid-South Mens Council Inc., Memphis, Middle Path Foundation Inc., New York, Middle Tennessee Grand Championship Inc., Nashville, TN Midnight Basketball of Northeast Ohio, Canton, OH Midway Club of Kansas, Great Bend, KS 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 Inter-

nal Revenue Bulletin.