

Foundations Status of Certain Organizations

Announcement 99-92

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:

According to Prophecy Ministries, Lemon Grove, CA

African American Unity Congress, Columbia, SC

African Americans for Humanitarian Relief, Houston, TX

American Friends of the Maine Inc., New York, NY

American Friends of the University of Buckingham Inc., Chicago, IL

American Friends of Torah Umesorah of Latinoamerica Inc., Monsey, NY

American Indian Language Center, Inc., Eufaula, OK

The American Military Education Foundation Inc., Manassas Park, VA

American Nursing Informatics

Association, Anaheim, CA American-Russian Education Assc. Inc.,

Brooklyn, NY

Archangelus Ministries, Stanhope, NJ

Associated Youth Partnership Programs Inc., Farmingdale, NY

Association of JoJo White Growth Leagues Inc., Rochester, NY

Aura a Cole PTO Inc., Constantia, NY Bainbridge Womens Club, Richmond, VA

Barracuda Boosters Inc., Cincinnati, OH

Bartlesville Area Crime Stoppers Inc., Bartlesville, OK

Bluebonnet Health & Human Services Inc., Belton, TX

Brazos Valley Quality Work Force Planning Incorporation, Bryan, TX

Bullock County Public Schools Foundation Inc. Partners In, Union Springs, AL

Capital Area Library Network, Mason, MI

Castle Foundation, Columbus, OH Center for Childrens Television Inc., Amherst, MA

Center for Conflict Management, Fort Collins, CO

Central Florida Puppet Guild, Orlando, FL

Charitable Trust for the Womens Institute for African Rural Development, Boston, MA Charlotte Swim Association Inc., Charlotte, NC Chelten Christian Crusade Center for Advancement Inc., Philadelphia, PA Child Development Center Parent Advisory Council, Ferguson, MO Childrens Railway Society Inc., Boothwyn, PA Christian School Foundation of Cape Girardeau, Cape Girardeau, MO Columbia Lightning Athletic Organization, Columbia, MD Congress of African-American Unity Inc., Rochester, NY Connecticut Blackhawks Inc., Guilford, Crime Victims United Inc., New York, NY Cullen Christian Development Center Inc., Houston, TX Dance Masters of America-New England Chapter 5 Inc., Randolph, MA Dixie Childrens Fund, San Rafael, CA Downingtown Young Whippets, Downingtown, PA Dragons Gate An Arts Community Development System, Houston, TX Duxbury Blue Line Club Inc., Duxbury, Elmhurst House Inc., E. Greenwich, RI Environmental Diversity Forum, Boston, Everett Bullpen Club, Holt, MI Fannin Learning Center Inc., Brandon, Friends of Children United Supporting Educational Dev. Inc., Gladewater, TX Friends of Penn Farm Inc., Duncanville, Friends of the Obion County Public Library, Union City, TN Fundacion Amigos de Corazon, Springfield, VA Georgia Mining Foundation Inc., Atlanta, Gods Favorite People Inc., Atlanta, GA Grand Strand Swim Team Inc., Myrtle Beach, SC Greater Detroit Free-Net, Grosse Pointe Farms, MI Greater Kansas City Street Preservation

Corporation, Kansas City, MO

Gujarati Samaj of Northeast Florida,

Gymnastics Boosters Club Inc.,

Jacksonville, FL

Grandville, MI

Harmony Unlimited, Federal Way, WA Partners in Public Education Fund. Help the Homeless Outreach Ministry Seattle, WA Inc., Mesa, AZ Permian Basin Educational Project Inc., Homes for Brighter Futures, New Castle, Midland, TX Pittsfield Elementary Parent Teacher Horton Memorial Chapel Inc., Teague, Organization, Pittsfield, NH Reading Fine and Performing Arts Institute for Mass Communications Inc., Association Inc., Reading, MA Shady Oak Community Development Brooklyn, NY Islamic Family Services Inc., Brooklyn, Corporation, Collins, MS Silsbee High School Crime Stoppers Inc., Jerusalem Education Fund Inc., Bala Silsbee, TX Simba Wachanga Society, Brooklyn, NY Cynwyd, PA Skatin Place Artistic Skating Club Ltd., JoJo White Growth League of Rochester New York Inc., Rochester, NY Janesville, WI Just Between Friends Inc., Stone Small Farm Research Incorporated, Mountain, GA Carver, MA Kentucky Coal Mining Museum and Sports Opportunity and Information Exhibition Mine Inc., Benham, KY Center, Richmond, CA Keys to Empowering Youth Inc., Sprint Across America Inc., Hoboken, NJ Stanford Parent-Teacher Organization, Dorchester, MA Kids With Cancer Foundation. Bloomington, IL Sacramento, CA Stonehenge Foundation Incorporated, Ladies Civic League, Springfield, MO Gladwyne, PA Little Caesars Soccer Club Inc., Cedar Sunrise Child Development Center Inc., Rapids, IA Newark, NJ Long Island Surf Youth Outreach The Arlington Philharmonic Inc., Arlington, TX Program Inc., Syosset, NY Lubavitch Yeshiva of Minnesota Inc., The Danville Community Orchestra Inc., St. Paul. MN Danville, VA Lyndhurst Education Association Theatre in the Valley, Henderson, NV Philanthropic Fund, Hewitt, NJ Thoreau Nm-A Production Company, Mable M. Chandler Scholarship Pittsburgh, PA Foundation, Dallas, TX Tiggeriffic Productions Inc., Boston, MA Mazel Tov Foundation Inc., Brooklyn, **Tri-County Transitional Treatment** Centers Inc., San Marcos, TX Mednotes 1998, Columbus, OH U Should Know Inc., Amsterdam, NY Midrange Professional Association, United Charities Inc., Brea, CA Buffalo, IL US-China Arts Exchange Center Inc., Mississippi Wildlife Conservation Inc., Brooklyn, NY Crystal Springs, MS Very Good Musical Theatre Company, Missouri Statewide Parent Advisory Mequon, WI Vision Productions Unlimited, Hoffman Network, St. Louis, MO Moorish Manufacturing Corp., Chicago, Estates, IL Warren Metropolitan Society of Arts, Mound City Vo-Ag Booster Association Warren, MI Inc., Mound City, MO Washingtonville Sea Hawks Swim Club National Urban Youth Fund Inc., Inc., Salisbury Mills, NY Providence, RI Waterloo Community Concert Band, Native Nations, Austin, TX Waterloo, IA New American Opera Company, Milford, West Point Parents Club of Long Island, Huntington Station, NY New Orleans Youth Action Corps., Westville Care, Monroeville, PA Wildkit Swimming Organization, New Orleans, LA North Suburban Jewish Community Evanston, IL Windfire Flute & Percussion Spectacular, Center Inc., Peabody, MA Pac Boosters Inc., Clemmons, NC Chesterfield, MO Parents of Gymnasts, Bartonsville, PA Winning Swing of America, Austin, TX

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Steubenville, OH
WJC Home Organization, Hope, AR
Word to the Wise Foundation, Richmond,
VA
World Aid Relief Corporation, New York,
NY
World Peace Project, Denver, CO
Young Athletes Against AIDS Inc.,
New York, NY

Wintersville Baseball Association.

of Long Island Inc., Farmingdale, NY 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 de-

Youth Achievement Recognition Council

termination letter with the revised classi-

Youth Philharmonic Northwest.

Redmond, WA

fication 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.