

Foundations Status of Certain Organizations

Announcement 2000-79

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

Against All Odds, Inc., Livingston, NJ
Agape Multi-Purpose Ministry, Inc.,
Compton, CA
American Advocate, Inc., Baltimore, MD
American Family Thrift Stores,
Brighton, MA
Arkansas Housing Partnership, Inc.,
Little Rock, AR
Ayeahu Brehan Foundation, Inc.,
Ft. Washington, MD
Caretuck Farms Foundation, Inc.,
Lake Toxaway, NC
Children's Pennsylvania Adoption
Network, Erie, PA
Christian Sports Camp, Inc., Doyle, TN
Christmas in April Carroll County, Inc.,
Westminster, MD
Cirik Foundation, Bonifacius, MN
Committee Hermandad Pro-Aguilares,
Murietta, CA
Community Brainstorming Foundation of
Milwaukee, Inc., Milwaukee, WI
Community Communications Center,
Inc., New Haven, CT
Cyberlife Eternal, Inc., Fremont, CA

Dansville Ambulance Company, Inc.,
Dansville, NY
East Little Rock Community
Development Corporation,
Little Rock, AR
Eastern Maine Conservation Initiative,
Portland, ME
Edward I. Rich Family Organization,
Inc., Salt Lake City, UT
ESB Foundation, Tacoma, WA
FRP Community Housing Corporation,
Philadelphia, PA
Good Samaritan Ministries International,
Inc., Hillside, IL
Hamilton Amateur Figure Skating
Association, Inc., Trenton, NJ
Health Development International,
Santee, CA
Hispanic American Medical Scholarship
Fund, Houston, TX
Idaho Association For Bilingual
Education, Rupert, ID
IDEC or Intake-Discharge Evaluation
Center, Houston, TX
Institute for Better Education Through
Resource Technology, Northridge, CA
Institute of American Studies, Inc.,
Sarasota, FL
International Cultural League,
Rowland Heights, CA
Madison Youth Theatre, Madison, CT
MBARI Institute for Contemporary
African Art, Inc., Washington, DC
New Vision Services, Inc., Neenah, WI
North Louisiana Child Development
Agency, Inc., Jonesboro, LA
Oakland Technical High School Library
Fund, Inc., Oakland, CA
Odyssey for Peace, Bexley, OH
Palm Beach Seaport Aquarium,
Tequest, FL
Pinnacle Foundation, Inc., Milburn, NJ
PSI Chapter Diamond Association
Charitable Foundation, Inc.,
Wheeling, WV
Ruby Diamond Breast Cancer
Foundation, University Heights, OH
San Antonio Business Development
Corporation, San Antonio, TX

SHARE Supportive Housing and
Resources for the Elderly,
Las Vegas, NV
Soccer Association of Warren County,
Warren, PA
South Plainfield Vision 2001 Education
Foundation, Inc., South Plainfield, NJ
Springfield Parents Recreation
Association, Inc., Springfield, NJ
St. Joseph County Courthouse
Restoration Corporation,
South Bend, IN
Sustainable Communities, Inc.,
Santa Fe, NM
Terreverte Foundation, Cliffside Park, NJ
Theodora B. Brown Scholarship Fund,
Inc., Red Bank, NJ
Topeka Shawnee County Child &
Adolescent Assessment Center, Inc.,
Topeka, KS
Total Truth Ministries, Inc., Ottawa, IL
Trinity Housing Services, Inc., Paoli, PA
United States of America Foundation,
San Diego, CA
United States Water Fitness Association,
Inc., Boynton Beach, FL
Villa Encantada, Inc., Albuquerque, NM
Warhog Productions, Inc., Boston, MA
Wasco County Historical Museum,
The Dalles, OR
Welcome Grove Development Center,
Inc., Atlanta, GA
Winokur Family Foundation
Wynnewood, PA
Young People Working for Christ,
Wichita, 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 Internal Revenue Bulletin.