

Foundations Status of Certain Organizations

Announcement 2003–20

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:

Aim for College Foundation, Inc., Hopedale, MA
American & Brazilian Association, Inc., Allston, MA
American Brotherhood for the Russian Disabled, Inc., Staten Island, NY
American Committee on Jerusalem, Washington, DC
American Friends of Beit Reuven, Inc., Brooklyn, NY
American Friends of Modzitz, Inc., Brooklyn, NY
American Friends of Ramat Eshkol, New York, NY
American Systems Educational Institute, San Francisco, CA
Angel City, Inc., Bozeman, MT
Angela L. Robins Better Living Foundation, San Diego, CA
Angels for Aliana Micheli Foundation, Aurora, IL
Answering Nurses Services Registry, Inc., Philadelphia, PA
Antioch/Carol City Community Development Corporation, Miami, FL
Applied Research Institute, Renton, WA
Aquatic Realm International Research and Preservation Society, Inc., Greenville, SC
ASA Productions, Inc., Hastings-On-Hudson, NY
Aspen Junior VBC, Inc., Aspen, CO

Association for Corporate Education, Inc., Dallas, TX
B. J. Johnsons Modern School of Self Defense, Inc., Jamaica, NY
Backroads Theater, Inc., New York, NY
Baitul Jannah Masjid & Community Center, Inc., Brooklyn, NY
Bangladesh Buddhist Society of America, Inc., Woodside, NY
Bay Area Foster Family Institute, Inc., El Sobrante, CA
Bayside Lions Services, Inc., Bacliff, TX
Bee Enterprise Educational Services, Inc., Pahoa, HI
Being Reunited With Opportunity, Inc., Baltimore, MD
Beis Medrash Toras Chayyim, New York, NY
Bellows Free Academy Endowment Fund, Inc., St. Albans, VT
Benton County Foundation for Better Education, Camden, TN
Berkshire Institute, Inc., Boston, MA
Bible Brethren Fellowship, Inc., Seffner, FL
Big Brothers Big Sisters of Nueces County, Corpus Christi, TX
Big Cat Foundation, Inc., Cincinnati, OH
Black & Gold Allsport Booster Club, Hesperia, CA
Black Dance Company, Rockford, IL
Blue River Elementary PTO, Stilwell, KS
Bradley Hospital Foundation Trusts, Providence, RI
Bridgeway Foundation, Inc., Fort Walton Beach, FL
Bright Light Community Services Dr. Herbert Bright, Plainfield, NJ
Britain Meets the Bay, San Francisco, CA
Broken Bread, Inc., Baltimore, MD
Browns Education and Recovery Center Bear, Houston, TX
Burbick Foundation, Cleveland, OH
Business Assistance Service, Inc., Glen Oaks, NY
California Space Grant Foundation, Redwood City, CA
Camp Ashreinu, Inc., Brooklyn, NY
Canosia Area Recreational Equipment Corp., Duluth, MN
Carry the Message, Inc., Glencoe, IL
Center for Research in Epidemiology and Endocrine Disorders, Inc., Shaker Heights, OH
Central Coast Youth Soccer League, Hollister, CA

Central Florida Partnership for Non Violence, Inc., Orlando, FL
Central Illinois Hockey League, Inc., Decatur, IL
Childrens Center of South Carolina, Columbia, SC
Childrens Connection, Lake Havasu City, AZ
Christian Generation Center of Hope, Inc., St. Petersburg, FL
Christian Help Service Ministries, Inc., Riverdale, GA
Christmas In April - Mobile, Mobile, AL
Christopher Radko Foundation for Children, Inc., Elmsford, NY
Citizens for Buckeye Basin Parks, Inc., Toledo, OH
Coalition of Concerned Individuals, Detroit, MI
Colegio De Estudios Tecnicos Profesionales Para La Salud, College Station, TX
Colorado Elementary Schools Network, Pueblo West, CO
Colorado Head Start Association, Colorado Springs, CO
Columbus Roadrunners, Columbus, OH
Committee for Preservation of Eretz Hakodesh, New York, NY
Community Enrichment & Legal Services, Inc., Van Nuys, CA
Community Foundation for Behavioral Health, Los Angeles, CA
Community Health Resource, Incorporated, Luthersville, GA
Community Services, Inc., Term, Fort Smith, AR
Community Video Media & Communication, Brooklyn, NY
Computer Literacy Project, Inc., Glendale, WI
Contemporary Annual, New York, NY
Coram Deo Ministries, Ketchum, ID
CRIME, Inc., Phoenix, AZ
Culture Corps, Inc., Boulder, CO
Defense Studies Foundation, Alexandria, LA
Delaware Multicultural and Civic Organization, Dover, DE
Derek Kennard Foundation, San Diego, CA
Diane M. Burbick Gifted Education Endowment, Cleveland, OH
Dignity, Inc., An Adolescent Female Learning Center, Denver, CO
District Institutes for Growth, Inc., Washington, DC

Dr. Paul Miller Foundation, Inc.,
Denver, CO

Dracut Police Association, Inc.,
Dracut, MA

Dreamstone, Inc., Ann Arbor, MI

Eastern Massachusetts Assoc. of
Interscholastic Football Office, Inc.,
Brockton, NY

Education Art & Music Corporation,
Los Angeles, CA

Education for Humanity USA, Inc.,
Rochester, NY

Edu-Kidz Foundation,
Virginia Beach, VA

Elgin Economic Action & Development
Group, Elgin, IL

Elijah Haven Crisis Intervention Center,
Inc., LaGrange, IN

Elkhorn Valley Dive Rescue, Inc.,
Norfolk, NE

Empower, Inc., Spartanburg, SC

Environmental Awareness Control 2000,
E. St. Louis, IL

ETC Horse Rescue, Inc., Ocala, FL

Eternal Life Ministries, Spring, TX

Excitement Productions,
Minneapolis, MN

Faithful Deliverance Development, Inc.,
Miami, FL

Falls County Crime Stoppers, Inc.,
Marlin, TX

First Night Bridgewater-Raritan-
Somerville, Inc., Somerville, NJ

First Night Mt. Lebanon, Pittsburgh, PA

For Christs Sake Television Ministry,
Hayward, CA

Fort Atkinson Wisconservation Club,
Inc., Fort Atkinson, WI

Fort Wayne Ice Skating Club, Inc.,
Fort Wayne, IN

Forums Institute for Public Policy,
Princeton, NJ

Foundation for Youth in
Irondequoit, Rochester, NY

Friends and Family of the Mentally
Ill, Hemet, CA

Friends of Albert C. Maule,
Chicago, IL

Friends of Esrat Cholim, Inc.,
Brooklyn, NY

Friends of Mitzzos Haaretz, Inc.,
Brooklyn, NY

Friends of Oriskany Battlefield State
Historic Site, Lake Geneva, WI

Friends of the East Rockaway Grist Mill
Museum, Inc., Lynbrook, NY

Functional Water Society of North
America, Alameda, CA

Gemilas Chesed L Achanu M Russia,
Inc., Brooklyn, NY

Global Aide, Milwaukee, WI

Global Purity Foundation,
Monterey Park, CA

God and Buddha Salvation Foundation,
San Mimas, CA

Grace Foundation for the Advancement
of Disease Treatment,
New York, NY

Guadalupe Childrens
Missions, Campbell, CA

Gulf Coast Safe Dive Network, Inc.,
Gulf Breeze, FL

Haitian American Unified
Council, Elizabeth, NJ

Hands on Recovery Living
Free, Chicago, IL

Healthy Cronos Healthy Earth,
Dallas, TX

Helen Jaggar Scholarship Fund,
Beloit, KS

Helping Hand Food Giveaway
Program, Denver, CO

Hibernia Institute, Inc., Boise, ID

His Little Ones, Inc., Wayne, NJ

His Ministries, Inc., Cochran, PA

Hispanic Coalition for Progress, Inc.,
El Paso, TX

Holy Family Resource Center,
Linwood, MI

Horses of Hope Riding Center,
Baxter Springs, KS

Houston Association of Parents of
Visually Impaired, Houston, TX

IA Foundation, Inc., Melville, NY

ICE Christian Coalition, Inc.,
Dallas, TX

Impact Ministries, Inc.,
Hermitage, TN

In Home Advocacy Program, Inc.,
Hyde Park, MA

Inclusion Network, Mercer Island, WA

Institute for Workplace Development,
Inc., Mantua, NJ

Instituto San Martiniano De Los Estados
De America, Inc., New York, NY

Integra, Inc., Montclair, NJ

International Academy for Peace
Education, Daly City, CA

International Center for Jazz Foundation,
Inc., New York, NY

International Family Health and Safety
Services, Lynnwood, WA

Jacobs Ladder of Iowa, Inc.,
Des Moines, IA

Jean Houston Corporation,
Crockett, TX

Jefferson Music Heritage & Cultural
Foundation, Inc., Metairie, LA

Journey to the Rock Ministries,
Chandler, AZ

Joy and Happiness, Inc., Miami, FL

Jungle Creations, Seattle, WA

Justice Center of Oneida County,
Inc., Utica, NY

Juvenile Delinquency Alternative
Prevention Program, Inc.,
Houston, TX

Kabir Foundation, Inc.,
Sunnyvale, CA

Kapiolani Marketing Association,
Honolulu, HI

Kent-Meridian Wrestling Booster Club,
Kent, WA

Keystone Oaks Hockey Club,
Pittsburgh, PA

Kindergarten Parents Club,
Lynbrook, NY

Kingdom Foundation, Inc., Atlanta, GA

Know It Alls, Urbana, IL

Koilel Bircas Shmuel, Inc.,
Great Neck, NY

La Belle Afrique Foundation,
Omaha, NE

Lago Vista Youth Basketball,
Lago Vista, TX

Lakeland Polk Housing Corporation,
Lakeland, FL

Larry Loves Kids Foundation,
Inc., Stone Mountain, GA

Las Vegas Performing Arts Center
Foundation, Las Vegas, NV

Last Chance Weed and Wildlife
Association, Helena, MT

Learn 4 Success, Inc.,
Sacramento, CA

Learning Center, Inc.,
Cambria Heights, NY

Leroy Wilson Memorial Scholarship
Fund, S. Orange, NJ

Lienzo Charro Aguilar, Inc.,
Lufkin, TX

Life Care Plus, Inc., San Pedro, CA

Life of Victory Fellowship, Aurora, CO

Lighthouse Charities, Inc., Bellwood, IL

Lineville Development Corporation,
Lineville, AL

Long Island Conservatory Theatre, Inc.,
Bayside, NY

Love for Peace International,
N. Miami, FL

Lumen Gentium, Inc., Pittsburgh, PA

Majlis Ash-Shura of New Jersey,
Newark, NJ

Manetto Brook Masonic Historical Society, Hicksville, NY

Maryce Foundation, Inc., Jamaica, NY

Mazzei Foundation, Inc., Tulsa, OK

McKinnley Leif Ericson Park Alliance, Ltd., Brooklyn, NY

Meadows Home & Garden Club, Houston, TX

Medical Missions International, Inc., Fort Lee, NJ

Meeting Place of Pontiac, Inc., Pontiac, MI

Megas Foundation, Rocky River, OH

Melissa Semonin Memorial Scholarship Fund, Atwater, OH

Methodist Orphanage Methodist Home for Children Alumni Association, Clayton, NC

Metro Asian Cultural Exchange, Inc., Flushing, NY

Miami Hemispheric Cultural Exposition, Inc., Miami, FL

Ministerio El Faro Palm Bay, Inc., the Lighthouse Ministries Palm Bay, Inc., Melbourne, FL

Mokelumne Manor Thornton Homes, Thornton, CA

Montgomery FFA Booster Club, Montgomery, TX

Morgan Hill Gymnastics Booster Club, Morgan Hill, CA

Mt. Arab Masonic Historical Society, Tuper Lake, NY

Museum of Northern California, Chico, CA

Mustang Wetlands Conservancy, Dallas, TX

Nat Turner Historical Society, Inc., Waverly, VA

National Credit Counselors, Inc., Elmont, NY

National Telephone Prayer Circle Society, Gainesville, FL

Native American Promotions, Inc., Bartlett, IL

New Braunfels Junior Golf Association, New Braunfels, TX

New Millennium Development Services, Inc., Roosevelt, NY

New Vision Outreach Ministries, Inc., Valdosta, GA

NHS Singers Parent Associates, Inc., Noblesville, IN

Nichibei Potomac Society, Alexandria, VA

Nigeria Meningitis Appeal Fund NMAF, Inc., Boston, MA

North Baldwin Sheriffs Search & Rescue, Inc., Bay Minette, AL

North Carolina Assisted Living Foundation, Cary, NC

Oak Ridge High School Band Booster Association, Conroe, TX

Oneal Parent Teacher Organization, Poplar Bluff, MO

Opelousas Main Street Program, Inc., Opelousas, LA

Operation Hands On, Inc., OHO, Kihei, HI

Ophthalmology Education Worldwide, Cleveland, OH

Opp Historical Society, Inc., Opp, AL

Oradell Arts & Business Coalition, Inc., Oradell, NJ

Orange County Players, Inc., Paoli, IN

Orville L. Rodberg Charitable Foundation, Inc., West Palm Beach, FL

Overcomers in Christ Family Restoration Ministries, Inc., Richmond, VA

Paramount Baseball Traveling Team, Paramount, CA

Parenting Institute, Portland, OR

Paso Robles Multi Flora Garden Club, Paso Robles, CA

Patrick D. Hubbard Ministries, Pearl River, LA

Patroon Land Foundation, Delmar, NY

Platforms, Inc., New York, NY

Plymouth South High School Hockey Booster, Inc., Plymouth, MA

Portland Area Soccer Association, Portland, MI

Potomac Swamp Society, Washington, DC

Prairie Wildlife Rehabilitation, Inc., Warrensburg, IL

Praying Teachers Network, Cookeville, TN

Preventing Tobacco Addiction, Dublin, OH

Prevle County Youth Foundation, Inc., Eaton, OH

Prince Hall Temple Associates, Inc., New York, NY

Prince Henry Sinclair Society of the United States, Inc., Orangeburg, NY

Professional Business Institute, Inc., Brooklyn, NY

Progress Village Panthers, Inc., Riverview, FL

Project Phoenix, Henderson, NV

Project Reality, Inc., Brockton, MA

Public Safety and Education Department, Markham, IL

Queensbury Masonic Historical Society, Queensbury, NY

Quincy Development Association, Quincy, IL

Racing for Abused Children's Needs Foundation, Costa Mesa, CA

Rare Disease Awareness Center, San Diego, CA

Reach International, Inc., Dallas, TX

Recoveryworks, Inc., Oxnard, CA

Renewal A Spiritual Journey, Austin, TX

Resurrection Ministries, Inc., Texarkana, TX

Rhodus Booster Club, Indianapolis, IN

Richmond Citizens Police Academy Alumni Association, Richmond, TX

Riverrun Center, Inc., New London, CT

Rochambeau Foundation, Inc., Middlebury, CT

Rock Springs Community Chest, Rock Springs, WY

Rockaway Fighting Irish Football Club, Inc., Rockaway, NY

Safety Net BBS, Inc., Marietta, GA

Saint Maria Goretti Guild, Inc., Ocala, FL

Sandwich Youth Tackle Football, Sandwich, IL

Scholars Phair Foundation, Inc., Denton, TX

Search and Rescue of the Northern Adirondacks, Inc., Saranac Lake, NY

Seays Evangelistic Outreach Center, Inc., Davenport, FL

Segment Educational Support Corporation, Malibu, CA

Self Esteem Foundation, Inc., Huntington, NY

Shaaman, Denver, CO

Sherit Isroel, Inc., Brooklyn, NY

South County Youth Productions Corp., Chandler, AZ

Southern Sudanese Community of Austin, Austin, TX

Southern Wayne Co. Association for the Education of Young Children, Lincoln Park, MI

Southwest Musical Arts Foundation, Scottsdale, AZ

Spiritual Awakening USA, Bolivar, MO

St. James Lutheran School Foundation, Chicago, IL

St. Petersburg Economic Opportunities Unlimited, Inc., St. Petersburg, FL

Stand By Me, Inc., Waterbury, CT

Still Waters Retreat Center, Inc.,
Cypress, TX
Stuart Grant's Academy Rewards,
Ferndale, MI
Sussex County Hockey Association,
Hamburg, NJ
Team One For Kids, Plainfield, IL
Technical Resources for Environmental
Quality, Inc., Milton, MA
Texas Ices, Arlington, TX
Theatre World Awards, Inc.,
Metuchen, NJ
Third Place, Inc., Sarasota, FL
Tonga USA Today, Honolulu, HI
Tourette Syndrome Permanent Research
Fund, Inc., Bayside, NY
True Vine Community Services
Organizations, Inc.,
Minneapolis, MN
Ulster County Daycare and Nursery
School Scholarship Fund,
Shokan, NY
Union City Area Pee Wee Football
Boosters, Inc., Union City, IN
Universal Gymnastics Booster Club,
Inc., Miami, FL
Up Stage Productions, Inc.,
Ft. Collins, CO
Up to Youth, Inc., Littleton, MA

Urban Health Foundation, Inc.,
Bronx, NY
Utah Recreation and Parks Association,
Inc., Salt Lake City, UT
Venice H. E. A. R. T., Topanga, CA
Veteran Environmental Trailblazers,
Inc., Pittsburgh, PA
Virginia Alliance of Quilters Museum,
Hopewell, VA
Walker County Youth Football, Assoc.,
Huntsville, TX
Walker's Elderly Home Care, Inc.,
New Orleans, LA
Water of Life Community Outreach,
Inc., Rancho Cucamonga, CA
WE Band Boosters, Inc.,
Bowling Green, KY
Wemi Sohalawak, Inc., Longpond, PA
West Suburban Association of the Deaf,
Oak Brook, IL
Westfield High School Ice Hockey
Association, Westfield, NJ
Whatcom County Association of Foster
and Adoptive Families,
Bellingham, WA
William Stout Institute for Measurement,
Champaign, IL
Willing Heart Publications, Inc.,
Modesto, CA

Winter Garden Services, Inc.,
Carrizo Springs, TX
WIT Services, Rockford, IL
Wolverine Football Club, Irvine, CA
Womens Civic League, Poplarville, MS
Work Fair Construction, Inc.,
Miller Place, NY
World Healthcare Foundation,
Cincinnati, OH
World View, Inc., Roswell, GA
Yellow Bike Program & Reconditioned
Bikes for Kids, Rapid City, SD
Yeshiva Beit Rafael, Flushing, NY
Zia Deaf Blind Club of New Mexico,
Inc., Albuquerque, NM

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.