

Foundations Status of Certain Organizations

Announcement 97-119

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:

Alpha Community Programs, Inc., Toledo, OH
Amber and Bab Animal Foundation, Vermilion, OH
Boys & Girls Club of Camilla-Mitchell County Inc., Camilla, GA
Boys and Girls Club of Denton County, Inc., Lewisville, TX
Boys and Girls Club of Drew County Arkansas, Inc., Monticello, AR
Boys & Girls Club of Edcouch-Elsa, Inc., Edcouch, TX
Boys and Girls Club of Kenosha, Inc., Kenosha, WI
Boys and Girls Clubs of the Mississippi Valley Inc., Moline, IL
Boys & Girls Club of Santa Cruz County, Inc., Nogales, AZ
Boys & Girls Club of Toccoa, Toccoa, GA
Boys Ranch of Nacogdoches, Inc., Nacogdoches, TX
Bradford County Families Against Drugs, Inc., Starke, FL
Brain Injury Resource Network Inc., Richmond, VA
Brandcarr Publications Inc., Baltimore, MD
Brazos Retreat and Conference Center, Sugar Land, TX
Breast Implant Information Foundation Support Group, Oklahoma City, OK

Brecksville-Broadview Heights Schools Foundation Program, Brecksville, OH
Brentwood Educational Assistance Foundation, Inc., Springfield, OH
Brentwood Park Resident Management Corporation, Inc., Jacksonville, FL
Brian Betzler Memorial Scholarship, Inc., Mt. Pleasant, MD
Brian Shimer Bobsled Club Inc., Naples, FL
Bridgefilm Company Inc., Aspen, CO
Bridgerland Amateur Radio Club Inc., Hyde Park, UT
Bridges Ministries Incorporated, Chicago, IL
Bright Center Inc., Lawrenceburg, IN
Bright Star International Inc., Tulsa, OK
Brighton Township Beaver Soccer Association, Beaver, PA
Bristlecone Development Corporation, Olmsted, OH
Britvil Community Food Pantry Inc., Oklahoma City, OK
Broken Promises Inc., Marietta, GA
Brookside Park Memorial Veterans, Jackson, MO
Brotherhood Community Fund Inc., Burlington, IA
Brotherhood Society of St. Anagiri of the United States, Inc., Monticello, NJ
Brothers Joined Striders, Austin, TX
Broward Autism Foundation Inc., Coral Springs, FL
Broward Coalition for the Homeless Inc., Ft. Lauderdale, FL
Brownsburg Junior Soccer League Inc., Brownsburg, IN
Bruce Crampton Foundation Inc., Vienna, VA
Brunswick Neighborhood Association, Gary, IN
Buchanan County Olympics Inc., St. Joseph, MO
Bucks Co. Center for the Performing Arts, Doylestown, PA
Build for Michigan, Bloomfield Hills, MI
Bulgarian Orthodox Religious Education Society for Wayne, IN
Burlington County Friends of the Environment, Inc., Mt. Holly, NJ
Burns United Support Groups Inc., Grosse Pointe Farms, MI
Burt Lake Band of Ottawa and Chippewa Indians, Inc., Brutus, MI
Business Leadership for Tomorrow, Miami, FL

Buster L. Brown Memorial Scholarship Fund, Tyler, TX
Butler County Health Network, Hamilton, OH
Buy American Inc., Flushing, MI
Delta Epsilon Kappa, Inc. Accounting Honor Society, Montgomery, AL
Families Unlimited, Bay Minette, AL
Heavenly Vision Economic Development Corporation, Los Angeles, CA
Krzyszowa Kreisau Foundation, Rumson, NJ
Lifecare Ministries of Oklahoma, Inc., Purcell, OK
Majestic Opera Association Inc., New York, NY
Merced Heights Childrens Center, San Francisco, CA
Minnesota International Corporation, Excelsior, MN
National Domestic Violence Hotline, South Orange, NJ
National Policy Center on Blindness, Sacramento, CA
People to People Foundation for International Development, Portage, MI
Randolph County Mayors Committee for Disabled Persons, Asheboro, NC
396 Straight Street Corp., Patterson, NJ
Traffic Safety Association, Kirkland, WA
Women and Family Counseling Services Inc., E. Lansing, MI

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.

IRS Reassures Nursery Growers About Farming Exception Announcement 97-120

This announcement confirms that recently issued proposed regulations specifically permit nursery growers to qualify