

# Foundations Status of Certain Organizations

## Announcement 97-123

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:

Arizona Institute for Public Policy Research, Flagstaff, AZ

Arizona Love Project Inc., Tucson, AZ

Arizona Teachings Inc., Tucson, AZ

Arizona Therapeutic Photo Graphics, Inc., Mesa, AZ

Ark Environmental Foundation US Inc., N. Miami Beach, FL

Ark Foundation Inc., Cleveland, OH

Arkansas African American Art Museum Foundation, Inc., Little Rock, AR

Arkansas Recycling Coalition Inc., Little Rock, AR

Armageddon Ministries Foundation, Inc., Delbarton, WV

Apocalypse Ministries Inc., Zionsville, IN

Around the Coyote Inc., Chicago, IL

Art Deco Society of Northern Ohio, Woodmere, OH

Art Levis Foundation, Washington, DC

Arts in the Park, Alpena, MI

Ascension Tabernacle Ministries of the Apostolic Faith, Dolton, IL

Ashiwi A Wan Museum and Heritage Center, Zuni, NM

Ashland Answer Inc., Ashland, OH

Asian-American Community Incorporated, Fort Wayne, IN

Asian Happy Nest Organization Inc., Grand Rapids, MI

Asociacion De La Comunidad Mexicana, Norcross, GA

Aspen Allergy Conference, Denver, CO  
 Aspen Ridiculous Theatre Company,  
 Aspen, CO  
 Assisi Village Inc., Baton Rouge, LA  
 Assisting Community Towards Success  
 Acts, Austin, TX  
 Assistive Devices Foundation, New  
 Iberia, LA  
 Association for AIDS Education and  
 Prevention, Inc., Detroit, MI  
 Association for Unmanned Vehicle  
 Systems Foundation, Inc., Washington,  
 DC  
 Association for Young Athletes,  
 Woodville, TX  
 Association of Disabled American,  
 Golfers, Inc., Englewood, CO  
 Association of Humanitarian Aid &  
 Development International, Inc., East  
 Orange, NJ  
 Association of Lisp Users Alu Inc.,  
 Sterling, VA  
 Association of Oklahoma Narcotic  
 Enforcers, Inc., Oklahoma City, OK  
 Association to Promote Intercultural  
 Relations, Inc., Climax, MI  
 Atalissa Betterment Committee, Iowa  
 City, IA  
 Athletic Success Programs Inc.,  
 Greensboro, NC  
 Augusta Community Caring Center Inc.,  
 Augusta, KS  
 Auralia Foundation, Masonville, CO  
 Austin Adelaide Sister City Committee,  
 Austin, TX  
 Austin Boxing Against Drugs, Austin, TX  
 Austin Community Resource Center,  
 Chicago, IL  
 Austin Downtown Development  
 Corporation, Austin, TX  
 Austin Public Education Foundation,  
 Austin, TX  
 Automobile Collector Museum of Greater  
 Louisville, Inc., Louisville, KY  
 Award Foundation of the Nations Capital,  
 Inc., Potomac, MD  
 Aware and Serene, Detroit, MI  
 Aztec Cultural Arts Center Inc., Eagle  
 Pass, TX  
 C H O I C E, Southfield, MI  
 C R E A T E Inc., New Orleans, LA  
 C R O S S Ministries Inc., Grand Rivers,  
 KY  
 C Y Association Inc., Fort Worth, TX  
 CAF Ministries, Friendswood, TX  
 Cairo Fire Association Inc., Cairo, OH  
 Caldwell County Courthouse Restoration  
 Corporation, Inc., Lockhart, TX  
 Caldwell County Firefighters  
 Association, Dale, TX  
 Calhoun Community Organization,  
 Letohatchee, AL  
 Calhoun Gordon Arts Council Inc.,  
 Calhoun, GA  
 Calico Rock Communitycare Program,  
 Calico Rock, AR  
 California Compact Inc., Phoenix, AZ  
 Camp Discovery Inc., Galveston, TX  
 Camp Leo Council of South Carolina  
 Inc., Hilton Head Island, SC  
 Camp Michi-Mac, Hudson, MI  
 Campaign for the Prevention of Head  
 Injury, Bozeman, MT  
 Campaign to End Racism in America,  
 Prospect Hts, IL  
 Canaan Land Ministries of St. Clair  
 Missouri, St. Clair, MO  
 Canadian River Racing Club Inc.,  
 Norman, OK  
 Cancer Alley Reconstruction Fund, Inc.,  
 New Orleans, LA  
 Cancer Network Foundation of America,  
 State College, PA  
 Cancer Prevention Coalition, Chicago, IL  
 Cancernet Inc., W. Des Moines, IA  
 Candlelighters of Indiana Inc.,  
 Indianapolis, IN  
 Caney Community Youth Center, Clay  
 Hole, KY  
 Canton Rotary Foundation Inc., Canton,  
 MI  
 Capal Life Foundation Inc., Orange Park,  
 FL  
 Cape Atlantic Area Service Office Inc.,  
 Atlantic City, NJ  
 Cape Coral Gridiron Club Inc., Cape  
 Coral, FL  
 Capital Area Families Helping Families  
 Inc., Baton Rouge, LA  
 Capital Charities Corporation, Silver  
 Spring, MD  
 Capital City Transit Coalition,  
 Reynoldsburg, OH  
 Capitol City Opera Company Inc.,  
 Atlanta, GA  
 Capitol Nutrition, Inc., Cary, NC  
 CAPS Ministries Inc., Holt, MI  
 Captive Ministries Inc., Edwardsville, IL  
 Carbondale Crimestoppers, Carbondale,  
 IL  
 Cardozo Club Inc., Washington, DC  
 Care for Kids Foundation, Orem, UT  
 Care Group & Associates Inc., Whittaker,  
 MI  
 Caring Adults Inc., Grinnell, IA  
 Carolina Association for Passenger  
 Trains, Charlotte, NC  
 Carolina Foundation for Oral Health,  
 Charlotte, NC  
 Carolina Place Inc., Rock Hill, SC  
 Carolina Regional Community  
 Development Corporation, Durham, NC  
 Carolina Youth Football League Inc.,  
 Charlotte, NC  
 Carriere Health Care Services Inc.,  
 Canton, OH  
 Carroll Housing Opportunities Inc.,  
 Carrollton, OH  
 Carrollton College Educational  
 Foundation, Inc., Carrollton, KY  
 Carrollton Community Economic  
 Development Corporation, New  
 Orleans, LA  
 Carter County Junior Livestock Show,  
 Ardmore, OK  
 Cary Ministerial Association, Cary, NC  
 Casmi Educational Foundation, Highland  
 Park, IL  
 Cass County Helpline Inc., Logansport,  
 IN  
 Catanduanes International Association  
 Inc., Hillside, IL  
 Catch-22 Youth Ranch Inc., Brownwood,  
 TX  
 If an organization listed above submits  
 information that warrants the renewal of its  
 classification as a public charity or as a pri-  
 vate operating foundation, the Internal  
 Revenue Service will issue a ruling or de-  
 termination letter with the revised classifi-  
 cation 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 classifi-  
 cation of foundation status in the Internal  
 Revenue Bulletin.