

Foundations Status of Certain Organizations

Announcement 97-74

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:

An Achievable Dream, Inc.,
Newport News, VA
AEH Community Development
Corporation, Los Angeles, CA
Affiliated Charities Ltd., Beachwood, OH
Affordable Housing Initiative, Chicago,
IL
African Voice of Peace, Inc., New York,
NY
All Nations Benefit Ministry, Berkeley,
CA
Al Murf George Memorial Foundation,
Inc., New York, NY
ALS Recovery Foundation, Inc., Miami,
FL
Argos Research Institute, Inc., Medford,
MA
Arlington Park Civic Association,
Columbus, OH
Associated Family Care, Inc., Marquette,
MI
Bodies of Christ Churches United
Homeless Families & Needy Children,
Chicago, IL
Building Better Communities, Inc.,
Miami, FL
Calquhoun Foundation, Inc., Massapequa,
NY
Cascade Corporation, Erdenheim, PA
Center for Education Training and
Employment, Blue Bell, PA

The Children's Education Foundation,
Inc., Atlanta, GA
Clarion Area Presbyterian Homes, Inc.,
Clarion, PA
Dane County Welfare Rights Alliance,
Madison, WI
Digby Group, Inc., New York, NY
Education in Living Foundation, Dallas, TX
Heros Touch, Washington, DC
International Centre for Family
Enterprises, Inc., Southborough, MA
Inter-Tribal Indians of New Jersey, Inc.,
Cliffwood Beach, NJ
Investment in Aptitude Management by
Action Building Lasting Enterprise,
Chicago, IL
Kentucky Foundation, Inc., Louisville, KY
Kids in Motion, Great Falls, MT
Lacordaire Academy Endowment Fund,
Inc., Rutherford, NJ
Ladies in Action Care, Inc., Groveton, TX
Lafarga Catalogue Raisonne, Inc.,
New Canaan, CT
Mangum House, Inc., Newark, NJ
March of Pennies, Inc., Rock Falls, IL
Mark Twain Institute, Chevy Chase, MD
Martin Luther King Jr Memorial
Foundation, San Antonio, TX
Maximum Independent Living-Lake,
Cleveland, OH
Massachusetts State Conference of Young
People in Alcoholics Anonymous,
Dedham, MA
Mesa CO Business Education Foundation,
Grand Junction, CO
Messages From Mary/Mary's Guest
House, Inc., Gordon, WI
National Center for Chromosome
Inversions, Des Moines, IA
National Center for Patients Rights, Inc.,
Douglaston Manor, NY
National Foundation Dagas Redeemed,
New York, NY
107-109 Avenue Housing Development
Fund Corporation, New York, NY
Partners for Success, Inc., Chicago, IL
Polemical Success International, Inc.,
Boca Raton, FL
Portsmouth Museums Foundation, Inc.,
Portsmouth, VA
Shabil Associates, Capitola, CA
Shen Ten Ling Bon Teaching Association,
Brentwood, NH
Society for the Preservation of Arts
Customs & Environments, Las Vegas,
NV

Stradivari Society, Chicago, IL
Tatra Foundation, Philadelphia, PA
Texas Association of Cajun Decendants,
Inc., Angleton, TX
Third Stream Foundation, Inc., Brookline,
MA
Tied to the Tracks, Inc., Boston, MA
Totus Tuus, Winnetka, IL
Transit Workers for Christ, Inc.,
Staten Island, NY
Troy Local Development Corporation,
Troy, NY
Turkish American Medical Association,
New York, NY
258 East 4th Street Housing Development
Fund Corporation, New York, NY
Universal Institute Corporation,
Philadelphia, PA
Urban Human Services, San Francisco,
CA
Visitor Industry Human Resource
Development Council, Inc., Miami, FL
Venezuelean American Endowment for
the Arts, Inc., New York, NY
Washington Square Services Corporation,
Newport, RI
Western Michigans Cherry County
Playhouse, Inc., Muskegon, MI
Western Upper Peninsula Assessment
Services, Inc., Hancock, MI
West Sacramento Christmas Basket
Project, Broderick, CA
William Blount High School Alumni
Association, Inc., Maryville, TN
Women's Help Centers, Dallas, TX
Worthington Valley Swim Team, Owings
Mills, MD
Youth Enterprises & Associates, Inc.,
Jamaica, 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 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.
