
Foundations Status of Certain Organizations

Announcement 98-34

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:

W A M What About Me, Dubuque, IA
W D Smith Environmental Foundation,
Hammond, LA
W O R K Inc. of Charleston, Charleston,
SC
Wade Hampton Cherokee's Youth
Organization Inc., Greenville, SC
Wakulla Adult Education Foundation
Inc., Crawfordville, FL
Walk of Faith Ministries Inc., New Hope,
PA
Walk Thru Ministries Inc., Mount
Vernon, IN
Wallingford Youth Football Association,
Wallingford, PA
Walton Clean & Beautiful Inc., Monroe,
GA

Walton Regional Hospital Booster Club
Incorporated, DeFuniak Springs, FL
Wamego Area Senior Citizens
Association, Wamego, KS
Warbirds of Indiana Inc., Indianapolis, IN
Warcry Ministries, Irvington, AL
Ward County Community Corrections
Advisory Board, Minot, ND
Warm Souls Projects Inc., Nashville, TN
Warriors Youth Basketball Association,
El Paso, TX
Warwick Education Systems Inc.,
Newport News, VA
Wasatch Eye Foundation, Salt Lake City,
UT
Washington County African American
Aids Network Incorporated,
Greenville, MS
Washington High School Baseball
Boosters Club Inc., Pensacola, FL
Washington International Foundation for
Global Strategy, Richmond, VA
Washington Place Inc., Sumter, SC
Waste Reduction Action Coalition,
Edwardsville, IL
Water Development International Inc.,
Golden, CO
Waterman Foundation, Columbus, OH
Waxahachie Community Development
Council, Waxahachie, TX
Wayne Caretakers Preservation Club Inc.,
Lebanon, OH
Wayne County Performing Arts Council,
Wooster, OH
Wayne County Track Club, Wooster, OH
We Help Others, Denver, CO
Webster Illinois Shepherd E Upshur Inc.,
Washington, DC
Wedr Relief Foundation Inc., Miami, FL
Wee World Incorporated, Landover, MD
Welcome-Homes for the Parentless Child
Inc., Bartlesville, OK
Wellington Community Education
Foundation Inc., Wellington, FL
Wellington Farm Park Inc., Grayling,
MI
Wellspring Inc., Sarasota, FL
Welte Institute for Oaxacan Studies Inc.,
Atlanta, GA
Wesley Day Care Services, Andalusia, AL
Wesleyan Foundation of South Dakota
Inc., Rapid City, SD
West Alabama Diabetes Education Center
Inc., Eutaw, AL
West Broward Quilters Guild Inc.,
Plantation, FL
West Con Affordable Housing Corp.,
Beverly Hills, FL

West Georgia Christian Campus Fellowship, Carrollton, GA

West Michigan Wildlife Rescue, Caledonia, MI

West Texas Heat, Midland, TX

West Virginia Rails-To-Trails Council Inc., Cairo, WV

West Virginia Youth Alliance Inc., Charleston, WV

Westbury-Parkwest Citizens on Patrol, Houston, TX

Western Arkansas NSCIA Inc., Fort Smith, AR

Western Carteret Baseball & Softball League, Emerald Isle, NC

Western Colorado Songwriters Group, Clifton, CO

Western Springs Foundation for Education Excellence, Western Springs, IL

Western Valley Arts Council, Monte Vista, CO

Westfield Downtown Committee Inc., Westfield, NJ

Westlake Youth Basketball Association, Austin, TX

Westside All Stars, Fort Worth, TX

WFPNJ Scholarship Fund, Newark, NJ

Wheelin Around, Tucson, AZ

White Deer Volunteer EMS, White Deer, TX

White Rock United Methodist Church Foundation Inc., Dallas, TX

Whiteville Christian Association, Hot Springs, AR

Whitewing Productions Company, Baton Rouge, LA

Whitfield County Foster Care Association, Dalton, GA

Whitley County Wild Game Club Inc., Williamsburg, KY

Whitney House II, Ann Arbor, MI

Whos for Dinner Inc., Dallas, TX

Widowed Persons Service of Helena Area Inc., Helena, MT

Wild Care, Harrisburg, PA

Wild Life Theatre Company, Chicago, IL

Wild Pine Nature Center of Southwest Florida Inc., Sarasota, FL

Wildcare Inc., Lawrence, KS

Wildcats Baseball Club, Orient, OH

Wildlife Response Inc., Chesapeake, VA

Wiley Branton Community Development Corporation, Washington, DC

William B. Fitzgerald Scholarship Fund, Washington, DC

William J. Fanning Foundation, New Orleans, LA

Willow Run Adventist Apartments Inc., Huntsville, AL

Willow Run Nutrition Food Program, Houston, TX

Willowood Crime Watch Association, Houston, TX

Win for Life Foundation Inc., Grapevine, TX

Windom Park Citizens in Action, Minneapolis, MN

Windsor Terrace Resident Council Rosewind Inc., Columbus, OH

Wings for Life Inc., Atlanta, GA

Wings of Eagles Inc., Kensington, MD

Wings of Eagles Ministries Inc., Morganton, NC

Wings of Praise Inc., Lauderhill, FL

Wings Women in Need of Growth Services Inc., Naples, FL

Winnebago Countryside Bible Chapel, Winnebago, IL

Winning Decisions Inc., Mansfield, TX

Winter Park Committee Inc., Mahwah, NJ

Wisconsin CISO Network Inc., Milton, WI

Wisdoms Way, Jerome, AZ

Wise County Crime Stoppers Inc., Chico, TX

Wish-U-Well Foundation, Sandy, UT

Wish Upon a Star Foundation, Pittsburgh, PA

Wishingstar Foundation Inc., Suches, GA

Witnessing Ministries Inc., San Antonio, TX

Womack Foundation Inc., Indianapolis, IN

Womans Exchange of Greater Harrisburg Inc., Harrisburg, PA

Women Children & Families at Risk, Phoenix, AZ

Women to Women Retreat, Columbia, SC

Women Working the Word Inc., Philadelphia, PA

Woodford County River Association Inc., Versailles, KY

Woodridge Foundation Inc., Clayton, GA

Woodrow Stanley Foundation, Flint, MI

Woodside Housing Resource Foundation, Kissimmee, FL

Woodson County Preservation Inc., Yates Center, KS

Woodstock Animal Foundation Inc., Hanover Park, IL

Wooster All-Sports Booster Club, Wooster, OH

World Bible Ministry Incorporated, Boca Raton, FL

World Community School of Music Inc., Washington, DC

World Food Museum, Philadelphia, PA

World Freestyle Federation, Carrollton, TX

World Heritage Center Inc., Gentry, AR

World Institute for Spiritually Centered Education, Phoenix, AZ

World Mission Centre Inc., Columbia, SC

World Mission Partners Inc., Dallas, TX

World Model Soldier Federation Inc., Chicago, IL

World of Raptors Inc., Knoxville, TN

Worldreach-the Childrens Foundation, Westfield, NJ

Worldworks Communication Inc., Washington, DC

Worshipworks Inc., Knoxville, TN

WWOC B We Want Our Children Back, Tannert, AL

Wyandotte Christian Counseling and Family Life Center, Kansas City, 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.