

Foundations Status of Certain Organizations

Announcement 98-75

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:

A Better Option Dwelling Enterprise, Inc., Laurel, MD
African Family Services Center, New York, NY
American Aid for Polands Environment Foundation Inc., Chicago, IL
Angela Barber Foundation, Ashland, OR
Aradia Inc. Aradia Theatre, Buskirk, NY
Bread of Life Outreach Deliverance, East Orange, NJ
Cleveland Haddassah House, Inc., Beachwood, OH

Delaware Crime Prevention Association, Dover, DE
Dixie Hollins Band Boosters, Inc., St. Petersburg, FL
Doniphan Education Foundation, Doniphan, NE
Environmental Technology Syntheists, Beltsville, MD
For a Better Life Foundation, Chicago, IL
Glen Shumate Ministries, Inc., Corbin, KY
Good Stewards, Woodbury, MN
Gospel Music Museum & Archives Inc., Huntsville, AK
Hans Lehfeldt Charitable Trust, New York, NY
Help or Motivate Everybody, Inc., Dallas, TX
Henrietta J. Gersoni Educational Foundation, Stockton, CA
Hine-2 Corporation, Portland, ME
Hintz Research Foundation, Rock Island, IL
Hope & Charity Incorporated, Pittsburg, PA
Impoverished, Inc., Chicago, IL
International Center for Addiction and AIDS Training, Inc., Rochester, NY
Itis H. Chidester Scout Museum of Southern Arizona, Tucson, AR

Lochearn Child Care & Development Center, Baltimore, MD
Living History Society of Delaware, Inc., Dover, DE
Sayre Charitable Union, Sayre, OK
Shelter Plus Inc., North Miami, FL
Sphere, Inc., Dixmont, ME
Steve Nelson Ministries, Gallatin, TN
TASCA, Raleigh, NC
Team Jesus Inc., Amory, MS
Vanguard Communications, St. Louis, MO
Visions & Associates, Bath, OH
Westwood Education Foundation, Mapleton, IA

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.