

Foundations Status of Certain Organizations

Announcement 98-80

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:

573 Warren Street HD FC, Brooklyn, NY

A Woman's Place, Asheville, NC

American Bosnia Relief Association,
St. Louis, MO

American Friends of Bnos Yisroel Inc.,
Philadelphia, PA

Annalori Corporation, Colorado Springs, CO

Arizona Quail Preservation Society, Phoenix, AZ

Arts & Education Foundation of Alabama Inc., Birmingham, AL

Asian Americans of Connecticut Inc., W. Hartford, CT

Association of Research Institutes in Art History, Washington, DC

Bill Cobb Ministries Inc., Bethany, OK

Binghamton Outreach Center Inc., Binghamton, NY

Bond Memorial Trust, Vienna, VA

Boston Emerging Industries Center Inc., Worcester, MA

Bread of Life Christian Mission, Plant City, FL

Carlisle Center for Violence Prevention Inc., Carlisle, MA

Centipede Artists Cooperative, Danbury, CT

Child Placement Professionals Inc., Ada, OH

Child Support Recovery Foundation, Mesa, AZ

Clinton County Sheriffs Reserve, Clinton, IA

Coastal Conservation Foundation, Tucson, AZ

Cobb County District Attorneys Anti-Drug Poster Contest Inc., Marietta, GA

College Community Little League Soccer, Cedar Rapids, IA

Colorado Cues Scholarship Foundation, Denver, CO

Dominican Family Institute Inc., New York, NY

Dr. Jorge Prieto Community Clinic, Chicago, IL

Ellicott City Kiwanis Foundation Inc., Ellicott City, MD

Extended Health Care Services Inc., Montclair, NJ

Faith With Works In Christ Ministries, Hazel Park, MI

Fathers Against Violence Inc., Carlisle, MA

Federation of Gujarati Associations in North America, Spring Valley, OH

Fit for Success Inc., Cohasset, MA

Fourth Ward Freedmans Town Neighborhood Association, Houston, TX

Freedom Today Not Tommorrow Inc., Olathe, KS

Galion Area Betterment Commission Inc., Galion, OH

Gospel Evangelistic Ministries, St. Joseph, MO

Hands on Memphis Inc., Memphis, TN

Helping Hands of America Association, Winston Salem, NC

Historic Sites & Shipwrecks Restoration & Preservation Society Inc., Fort Lauderdale, FL

Inside Out Productions, Houston, TX

Inspirit Counseling Center, San Anselmo, CA

Institute for Research on Spoken Languages Inc., New York, NY

Islandview Village Community Land Trust, Detroit, MI

Jehova Rapha Ministries, Starr, SC

Knoxville Home Child Care Association, Knoxville, TN

KS Nutritional-Neighborhood Services, Houston, TX

Lets Clean It Up, Tasker Village, PA

M & M Community Development Inc., Columbus, OH

Malemte Football Booster Club, Fairbanks, AK

Mayors Youth Center Inc., Granite City, IL

Missoula Center for Responsible Planning Inc., Missoula, MT

Mobile Elder Care, Mobile, AL

Mother Tierras Inc., Havre de Grace, MD

Naples Pop Warner Football Inc., Naples, FL

New Hampshire Tennis Foundation, Contoocook, NH

New Life Dimensions Ministries, Scottsdale, AZ

Open Door Ministries, Seattle, WA

Pacific Pet Care, Redway, CA

Paducah/McCracken County Small Business Center Inc., Paducah, KY

Parents in Need of Enforced Support, Upper Arlington, OH

Peace Envoy International Inc., Bethesda, MD

Project Life Foundation Inc., Goose Creek, SC

Recovery Television Network Inc., Naples, FL

Residence One Corporation, Tampa, FL

Rosedale Historical Society Inc., Rosedale, MD

Salt Council Inc., Las Vegas, NV

Samoa Felagolagomai Inc., Moreno Valley, CA

Seniors Foundation Inc., Boston, MA

Southwest Louisiana Economic Development Inc., Lake Charles, LA

Southwest Wings Inc., Sierra Vista, AZ

St. Jude Day Care Center Incorporated, Memphis, TN

Tabernacle of Testimony Sanctuary Ministries, Suitland, MD

Tampa Bay Friends for Life Education Fund Inc., Tampa, FL

Tewksbury Girls Softball Inc., Tewksbury, MA

Tiger Haven, Kingston, TN

Toppers Association Inc., Brooklyn, NY

Totus Tuus, Winnetka, IL

United Compassionate Artists Project, Bend, OR

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.
