

Foundations Status of Certain Organizations

Announcement 98-94

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:

Asociacion de Salud Rural, Chicago, IL
Brookline Housing Corporation,
Brookline, MA
Chicago Law Foundation, The,
Chicago, IL
Dominican Family Institute, Inc., New
York, NY
Domov Corporation, The, Ganado, TX
Film Project for Womens History and
Future, The, Chicago, IL
Inner Strength Ministry, Jackson, MI
Kind Foundation Inc., Sterling, NJ
Pacific Asia Council of Indigenous
Peoples – Hawaii, Waianae, HI
Pathfinders for Positive Parenting and
Nurturing of the Black Family,
Birmingham, AL
Pro SE Today, Inc., Oshkosh, WI
Runestone Museum Foundation,
Alexandria, MN
Tuesday Morning Inc., Brookfield, IL
Utah Quilt Heritage Corporation, Draper,
UT
Victims Have Rights Too, Inc., Atlanta,
GA

West Shore Gymnastics Parents Assoc.,
Holland, MI

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.
