

## Foundations Status of Certain Organizations

### Announcement 99-115

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 & M Nutrition, Incorporated,  
Winnsboro, LA  
Assist, Inc., Buffalo, NY  
Children & Youth 2000, c/o Wolin &  
Rosen, Chicago, IL  
Colorado Collective for Medical  
Decisions, Inc., Denver, CO  
Friends of the Environment, Sacramento,  
CA  
Glenville Community Festival  
Foundation, Cleveland, OH  
Impact For Change Ministries  
International, Inc. Waldorf, MD  
Jersey Shore Public Relations &  
Advertising Charitable Scholarship  
Trust, Princeton, NJ  
Lewis IDA Community Development  
Corp, Lowville, NY

Lo Society Branch of Wisconsin Inc,  
Oshkosh, WI  
MPA Foundation, New York, NY  
Neighborhood Network Inc., Uniontown,  
PA  
SGV Property Management,  
Los Angeles, CA  
Vision Research Foundation Inc.,  
Phoenix, AZ  
Voters Organized to Educate, Compton,  
CA  
West Tennessee Young Farmers &  
Homemakers Leadership  
Development, Columbia, TN  
White Collar Crime, Inc., Roseland, NJ  
Working With Women Transporting  
Service, Inc., Los Angeles, CA

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.