

Foundations Status of Certain Organizations

Announcement 99-96

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:

American Community for Research and Education Development, Inc., New York, NY
American Friends of the Vincentian Mission, Massapequa Park, NY
American Fund for Human Potential, Inc., Tamarac, FL
American Luxor Foundation, Hertford, NC
Annie's Orphans, Durango, CO
Baseball Americana Foundation, Inc., Deerfield, IL
Bibleway Community Development Corporation, Gary, IN
Bio-Behavioral Institute, Inc., Jacksonville, FL
Biomedical Park Development Corporation, New Haven, CT
Blue Ice Corporation, Ellicott City, MD
Bonsall Community Center, Fallbrook, CA
Bread for the Soul, Washington, DC
Carolyn Darch Ministries, Inc., Troy, MI
Citizens for Lecompte United for a Better Community, Inc., Lecompte, LA
Community Economic Development Corporation, Los Angeles, CA
Conference of Funeral Service Examining Boards Foundation, Inc., Muncie, IN
Deborah G. Dunston Seniors Retreat, Mt. Ida, AR

Diana Roberts Memorial Scholarship Fund, New York, NY
Duzyj Charitable Foundation, Warren, MI
Earth Now, Eugene, OR
Economic and Human Development Foundation, Willow Creek, CA
El Shaddai Elohim Ministry, Inc., Ava, MO
Ernst Krenek Society, Inc., Palm Springs, CA
Ezras Mamesh Tr, Brooklyn, NY
Families First, Missoula, MT
First Amendment Productions, Inc., Huntington, NY
Florida School of Safe Performance, Inc., Okahumpka, FL
Foundation for Cultural & Literary Studies, Henderson, NV
Foundation for the Deaf-Blind, Inc., Somerset, NJ
Friends of the Israeli Women's Network, Inc., Springfield, NJ
Friends of Prairie Spirit Farm, Inc., Verona, WI
Garden of Dreams Youth and Family Services, Richton Park, IL
Garricks Animal Shelter, Readfield, WI
Gospel Skates, Inc., Oakland, CA
Grace Development Corporation, Moline Acres, MO
Grace International Foundation for Total Health, Ltd., Boca Raton, FL
Guiding Light Outreach Ministries Church, Inc., St. Louis, MO
Halifax Organization for Economic Development, Durham, NC
Hearts of Heroes, Inc., Titusville, FL
Henry and Company Boarding Home, Inc., Orange, NJ
Heritage Preservation Society, Houston, TX
Heroes Unite, Inc., Miami, FL
High Land Place, Inc., Blaine, MN
Hoganson Foundation, Ltd., Burlington, WI
Institute for Advanced Scientific Studies, Ltd., Wilmington, DE
Institute of Interdisciplinary Research and Technology, Inc., New York, NY
Interlinks Community Development Corporation, Memphis, TN
International Center of Design Art to God to the World and to Man, Inc., New York, NY
Jimmy Ray Ministries, Inc., Tulsa, OK

John and Mary Alice Beck Scholarships, Inc., Cohasset, MA
Killingsworth-Utsman Foundation, San Angelo, TX
Kings Kids Outreach Ministries, Abilene, TX
The Lighthouse Foundation, McAllen, TX
Lighthouse Ministries, Honolulu, HI
Linking Industry with Nonprofit Charities, Inc., Tulsa, OK
Louisiana Horseman Substance Abuse Foundation, Inc., New Orleans, LA
Marine Academy Scholarship Fund, Inc., Dallas, TX
Montessori Catholic Council, Inc., Centerville, VA
Mother of the Holy Incarnation, Colorado Springs, CO
Music Missions International, Inc., Charlotte, NC
National Ego Project, Inc., Berea, OH
National Men's Health Foundation, Emmaus, PA
Neighborhood of Winners NOW, Inc., Birmingham, AL
New Covenant Research, Chicago, IL
New Life Systems a Nonprofit Corporation, Santa Monica, CA
Old City of Jerusalem Fund, Brooklyn, NY
Operation Children's Hope, Marengo, IL
Parents and Students Succeed Association, Dallas, TX
Parke Vermillion Vocational Building Trades, Inc., Clinton, IN
Partnership for Connecticut Cities, Inc., New Haven, CT
Philippine National Day Association, Sacramento, CA
Phoenix Rising, Inc., Missoula, MT
Pino Foundation, Inc., Orlando, FL
Pleasant Hills Historical Society, Pittsburgh, PA
Potomac Community Development Corporation, Alexandria, VA
Project Heart, East Hanover, NJ
Public Golf Foundation of America, Chicago, IL
Reliefnet, New York, NY
Rescue Foundation, South Pasadena, CA
Ron Santo-Freedom Jet Foundation, Inc., Bradley, IL
Rural Health Foundation of Iowa, Des Moines, IA

Sam Butcher Fund, Inc., Morgantown,
WV
Seguin-Guadalupe County Heritage
Museum, Inc., Seguin, TX
Senior Citizens Center, Inc., Beatrice,
NE
Shepherd of the Streets, Inc., New York,
NY
Sistership, Inc., Dayton, OH
S M Temple Foundation, Inc., Hudson,
OH
Society for the Humanitarian Assistance
of Northern Iraq, Annandale, VA
Spiritual Library, Inc., Gaithersburg, MD
Team L.A., Inc., Santa Monica, CA
Tedsco, Inc., Norman, OK
Thee Art Tree Service, Seattle, WA
Tregoe Education Forum, Inc., Princeton,
NJ
Trinity & Associates, Inc., Mexico, NY
United Communities to Advance Our
Neighborhoods, Inc., Russell, KY
Upper Skagit Historical and Recreational
Association, Concrete, WA
US Metro American Metropolitan
Institute Corporation, Springfield, VA
Warren James Memorial Home for
Children, Lakeview Terrace, CA
Winter Park Association, Kennebunk,
ME
Wolf Lake Research Laboratories, Inc.,
Grass Lake, MI
World Hope Organization, Inc.,
Brooklyn, NY
Youthful Elderly and Retirement Seniors,
Inc., Beaumont, TX
YWCA Housing Corporation, Lincoln,
NE

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.