

Foundations Status of Certain Organizations

Announcement 2000-98

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:

Abbeyfield Society of the USA,
Brookfield, IL

Alabama Boychoir Foundation, Inc.,
Tuscaloosa, AL

Best Practices in Education, Inc.,
Portland, ME

Bunkie Community Development
Corporation, Bunkie, LA

Calenergy Foundation, Inc., Omaha, NE
California Desert Protection League,
Los Angeles, CA

Center for Natural Resources
Development, Walnut Creek, CA

Central Coast Youth Foundation,
Prunedale, CA

Centre for Science and Environment,
Washington, DC

Christian Family Counseling & Nutrition
Centre, Seaview, WA

Christie E. Cuddeback and Lucille M.
Cuddeback Memorial Fund c/o Frank
M. Banson, Jr. & Rob Ross
Hendrickson, Co-Trustees,
Baltimore, MD

Evelyn Graves Community Development
Corporation, Philadelphia, PA

Iowa Construction Career Institute Inc.,
Des Moines, IA

Jesucristo Reina Evangelistic
Association, Inc., Metuchen, NJ

Louisiana Center for Forensic Science,
Inc., Bossier City, LA

Marble Hill Development Coporation,
Baltimore, MD

Observer Educational Foundation, Inc.,
Sacramento, CA

Saginaw Partners in Networking,
Saginaw, MI

Seneca Housing and Rural Preservation
Corporation, Salamanca, NY

Shiloh Homes, Oakland, CA

Streets of Hope Foundation International
Inc., Glen Allen, VA

Town & Country Fire District,
West Salem, OH

Turano Foundation, Chicago, IL
White Stone Ministries, Inc.,

Franklin, WI

Willamette Valley Sar Dogs, Inc.,
Albany, 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.