

Foundations Status of Certain Organizations

Announcement 2001-45

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:

125th Anniversary of Tarrytown, Inc.,
Tarrytown, NY
1000 Islands Select Hockey, Inc.,
Watertown, NY
Aberdeen Solomon David Memorial
Scholarship Fund, Newark, NJ
Adventure for Adults, Inc.,
Haddon Heights, NJ
Africa Legal Defense and Education
Fund, Inc., New York, NY
African American Historical Society of
Rockland County, Inc., Tappan, NY
Afriqua, East Orange, NJ
Ahepa 91, Inc., Lancaster, NY
Aids Association of Western New York,
Inc., Buffalo, NY
Amateur Radio Communication Service
Corps, Inc., Neptune, NJ
American-Belgian Holocaust Memorial
Foundation, New York, NY
American Committee for Sanz
Institutions of Israel, Inc.,
Brooklyn, NY
American Friends of the Centre for
European Security Studies, Ltd.,
New York, NY
American Friends of the Jewish Bible
Association, Inc., Long Branch, NJ
American Friends of the Shanghai
Museum, Inc., New York, NY
American Methadone Treatment Assoc.,
New York, NY
American Pledge, Inc., Chappaqua, NY
Amherst Chamber Ensembles, Inc.,
Williamsville, NY
Angels for Janine, Armonk, NY
Ark House, Inc., Newark, NJ
Art in Perpetuity, New York, NY
Artsmarter, Inc, New York, NY
Association of Consumers for
Enhancement and Support, Inc.,
Seneca Falls, NY
Aurora Playground Fund, Aurora, NY
Bear Boosters, Delrain, NJ
Biliary Artesia & Livery Transplant
Network, Inc., Staten Island, NY
Bridges to Independence, Inc.,
New York, NY
Bronx Korea Community Service Center,
Inc., Bronx, NY
Broome Community Partners, Inc.,
Binghamton, NY

Calvary Foundation, Inc., Buffalo, NY
Camden Community Partnership for
Substance Abuse Prevention, Inc.,
Camden, NJ
Capizeno Circle, Inc., USA,
Jersey City, NJ
Casa Banome Housing Development
Fund Corporation, Bronx, NY
Center for Immigration Support, Inc.,
New City, NY
Center for Jewish Governance,
Montrose, NY
Central Westchester Senior Center, Inc.,
Port Chester, NY
Charge, Incorporated, New York, NY
Childrens Holiday Foundation, Inc.,
New York, NY
Clifton Hospice House, Inc., Clifton, NJ
Clinton Complex Housing Development
Fund Corporation, Bronx, NY
Cohoes Kiwanis Foundation, Inc.,
Cohoes, NY
Community Law Advocates,
New York, NY
Concord Conservancy, Inc.,
New York, NY
Corning Community College Alumni
Association, Inc., Corning, NY
Cuddlcare A New Jersey Nonprofit
Corporation, Red Bank, NJ
Cumberland County Coalition on Abuse
and Neglect, Incorporated,
Vineland, NJ
David Martin Carter Award Fund
Corporation, New York, NY
Dimension Educative Corporation,
West New York, NY
Domestic Pressure, Inc., New York, NY
Dr. E.L. Williams Jr., Ministries,
Irvington, NJ
Earthbase, Inc., New York, NY
Eating Disorders International, Inc.,
New York, NY
Economic Development Corporation of
Westchester Avenue, Bronx, NY
Education Connection Foundation, Inc.,
Hackensack, NJ
Eleemosynary Charitable Fund, Inc.,
New York, NY
Environmental Benefit, Inc.,
Port Chester, NY
Epasa-USA, Inc., Ridgewood, NY
Epidavros Project, Inc., New York, NY
Erie County Youthbuild, Inc.,
Buffalo, NY
Ethos Environmental Council, Inc.,
Westfield, NJ
Evergreen Foundation, Buffalo, NY

Excelsior Hose Company Number 4, Inc.,
Kingston, NY
Family Housing Services of Orange Co.,
Inc., Newburgh, NY
Famine Garden Foundation, Hillside, NY
Fifty Plus, Inc., Staten Blvd., NY
First Baptist Housing Development Fund
Company, Inc., Mamaroneck, NY
First Hellenic-American Society of
Friends, Inc., New York, NY
Fitness Training Institute, Inc.,
New York, NY
Floyd Historical Society, Rome, NY
Foothills Community Center, Inc.,
Monticello, NY
Foundation of NYS Federation of
Professional Health Educators, Inc.,
Binghamton, NY
Friends of Hill Cottage, Ltd.,
Lake George, NY
Friends of Lt. George Lener,
Staten Island, NY
Friends of Memorial, Inc., New York, NY
Friends of Science, Staten Island, NY
Foundation for Economic Democracy,
Inc., New York, NY
Fulmont Ralph Bell Crusade, Fonda, NY
Galatea Ensemble, Inc., New York, NY
Graffiti Community Ministries, Inc.,
New York, NY
Grassroots Interconnect, Inc.,
Pittsford, NY
Greater New York Chapter of Adec, Inc.,
New York, NY
Greater Rochester Professionals
Network, Rochester, NY
Harborside Apartments, Inc.,
Paterson, NJ
Help Aids Resources Triumph, Inc.,
New York, NY
Hill Communications, Inc.,
Schenectady, NY
Homeboy Golf Tournament, Inc.,
New York, NY
Homes for All, Ltd., Delmar, NY
Homestead Establishment, Inc.,
Orchard Park, NY
Hope Animal Foundation, Inc.,
Summit, NJ
Hudson Valley Air Museum Foundation,
Inc., Poughkeepsie, NY
In the Spirit of the Children, Inc.,
New York, NY
International Bank Study Center, Inc.,
New York, NY
International Foundation for
Development of Modern Arts,
New York, NY

International Junior Golf Tour, Inc., Hilton Head, SC

International Society for Holter & Noninvasive Electrocardiology, Inc., Boston, MA

Israel Leadership and Education Foundation, Inc., New York, NY

Jiribilla Cuban Culture Association, Inc., New York, NY

Johnson City Rotary Foundation, Vestal, NY

Jude Institute of New Jersey, Inc., Englishtown, NJ

Kencon, Inc., Willingboro, NJ

Kenmore Housing Development Fund, Corporation, New York, NY

Kingston-Newburgh Enterprise Corporation, Newburgh, NY

Kofi, Incorporated, Bronx, NY

Leadership Board, Inc., Waterford, NY

Learning Annex Foundation, Inc., New York, NY

Learning Emporium, Inc., Clifton, NJ

Levoy Theatre Preservation Society, Inc., Millville, NJ

Lewis P. Preston Education Program for Girls, Inc., Newark, DE

Lewis Street Housing Development Fund Company, Buffalo, NY

Life and Living Bereavement Center, Inc., New York, NY

Lighthouse Community Outreach, Inc., Bronx, NY

Lilac Housing, Corp., Williamsville, NY

Lillian Leppe & Augusto Mauro Memorial Foundation, Inc., New York, NY

Ludlow Independent Soccer Club, Ludlow, MA

Magnificat Meal Movement International- New York, White Plains, NY

Maria Foundation, Inc., Cherry Hill, NJ

McTyeire School Alumnae Association of Eastern USA and Canada, Cliffside Park, NJ

Medgar Evers College Research and Development Foundation, Inc., New York, NY

Millenium Arts Project, Inc., New York, NY

Miriam Zukerman Music Foundation, New York, NY

Miss America Foundation, Inc., Atlantic City, NJ

Moscow Institute for Advanced Studies, Inc., New York, NY

Motherless Daughters, Inc., New York, NY

Mullica Twp Community Playground Project, Inc., Sweetwater, NJ

Musicians Against Racism-Sexism, Inc., New York, NY

Musicians Aid Society of New York, Inc., New York, NY

Mustard Seed Korean Community Services Center, Inc., Palisades Park, NJ

N.J. Roadrunners, Inc., Union, NJ

Neighborhood Partnership Housing Development Fund Company, Inc., New York, NY

New American Stage Company, Inc., White Plains, NY

New Development Opportunities, Inc., Dunkirk, NY

New Square Local Development Corporation, New Square, NY

Newton Ice Rink, Inc., Newton, CT

New York Forum, Inc., New York, NY

New York Society for Thoracic Surgery, Inc., New York, NY

New York State Aerospace Education Council, Inc., Scotia, NY

New York Womens Film Festival, Inc., New York, NY

North Bronx Health Center, Inc., New York, NY

North Jersey Babe Ruth Fall Ball, Inc., Sussex, NJ

Northeast Bronx Community Cultural Committee, Inc., Bronx, NY

Northeast New Jersey Area Convention of NA, Inc., Roselle, NJ

Northeastern Anthrpological Assoc., NEAA, Amherst, MA

Northhenge International Bobsledding, Inc., Albany, NY

Oasis Community Development and Housing, Inc., Plain Valley, NY

Ocean of Know, Inc., Dover Plains, NY

Pan Pacific and Southeast Asia Womens Association, New York, NY

Parkchester Multi-Cultural Association, Incorporated, Bronx, NY

Paul Revere Institute, Inc., Boston, MA

Peace on Earth Foundation, Inc., New York, NY

Peaceart International, Inc., Rochester, NY

Peak, Inc., New York, NY

Peas on Earth Nonprofit Trust, Simsbury, CT

Penny Park Playground, Inc., Hammonton, NJ

Play for Kids, Inc., New York, NY

Potsdam Youth Soccer Association, Inc., Potsdam, NY

Praise Guide Dog Center & Mobility School for the Blind, Old Westbury, NY

Prayer Mountain, Inc., Sauquoit, NY

Project Live No. 4, Inc., Newark, NJ

Prometheus Theatre Productions, Inc., Los Angeles, CA

Pryor Manor Marsh Preservation Association, Inc., New York, NY

Puertorican Hispanic Asian Development Corporation, New York, NY

PWA Fund of Central New York, Inc., Syracuse, NY

R.B.M. Shelter Family Care, Inc., Newark, NJ

Raymond Francis Okonsky Foundation, New York, NY

Rensselaer Artists Movement Society, Rensselaer, NY

River Vale Playground Committee, Inc., River Vale, NJ

Rochester Childrens Museum, Rochester, NY

Rockland Bicentennial 1998, Inc., New City, NY

Rockwork New York, Inc., New York, NY

Romanian Childrens Fund, Inc., Westwood, NJ

Rubber Duck Productions, Inc., Somerville, MA

Rye Neck Community Fund, Inc., Mamaroneck, NY

Samaritan Home Care, Suffern, NY

Saratoga Affordable Housing Coalition, Inc., Saratoga Springs, NY

Self Help for the Hard of Hearing New Hampshire, Nashua, NH

Seneca Heights Corporation, Syracuse, NY

Sloatsburg Interfaith Housing Alliance Corporation, Elmsford, NY

Smart Kids USA, Inc., Middle Village, NY

Socio-Economic Empowerment Through Democracy Development Group, Inc., Dryden, NY

Sovereign Military Order of Saint John of Jerusalem Villdieu, Inc., New York, NY

St. Judes Community Center, Inc., Brooklyn, NY

Stage One, Incorporated, New York, NY

Staten Island Help Our People Excel, Staten Island, NY

Syracuse Walk of Stars Awards, Inc.,
Syracuse, NY

Taiwan International Cultural Exchange,
New York, NY

Ten Broeck Triangle Preservation
League, Inc., Albany, NY

Theodore Brown Christian Academy,
East Orange, NJ

Tioga Carver Community Foundation,
New York, NY

Union Baptist Community Development
Corporation, White Plains, NY

United Community Central Los Angeles,
Glendora, CA

Universal Prayer Fellowship, Inc.,
East Orange, NJ

University Gynecologists &
Obstetricians, Inc., Buffalo, NY

Upstate New York Torah Association,
Inc., Albany, NY

Uptown-Inner City League, Inc.,
New York, NY

Urgent Family Home Health Care, Inc.,
Bronx, NY

Vajrasattva Foundation, Inc.,
New York, NY

Van Nest Community Association, Inc.,
Bronx, NY

Victor Blue Devil Lacrosse Committee,
Victor, NY

Weigh Less Foundation,
New York, NY

Weigh Reseach Foundation,
New York, NY

West Chester Wildlife, Incorporated,
Peekskill, NY

Wheatfield-Ulster County Civil War
Round Table, Stone Ridge, NY

Wildlife Warriors, Inc., New City, NY

Womens Center for Grassroots
Development, Los Angeles, CA

World Confederation of United Zionists,
New York, NY

World Cultural Exchange, Inc.,
New York, NY

World of Culture for Performing Arts,
Inc., New York, NY

Yale Project 55, Inc., New York, NY

Yonkers Local Assistance Corporation,
Yonkers, NY

Yorkville Youth Athletic Association,
Inc., New York, NY

Young Artists Group, Inc.,
New York, NY

Young at Heart, Mattydale, NY

Young Readers Network, Inc.,
New York, NY

Zachor Int'l, Inc., New York, NY

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.