

Foundations Status of Certain Organizations

Announcement 2001-76

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:

ACFE Foundation, Inc., Springfield, MO
Akaryd Trust, Inc., Leawood, KS
American Institute of Jewish Studies,
Overland Park, KS
American Neuropsychiatric Association,
Detroit, MI
Another Way the Fund for Progress,
Wichita, KS
Association for a Free Burma,
Fairbanks, AK
Avonda Land, Inc., St. Louis, MO
Bethany Free Methodist Church-District
40 School Historical Preservation
Society, Inc., Bennington, KS
Beyond Bounds, Inc., Kansas City, MO
Biblical Archeology Educational
Services, Inc., Lincoln, NE
Bismarck-Mandan Interfaith Hospitality
Network, Bismarck, ND
Boomerang Kids, Inc., Kirksville, MO
Boonslick Area Citizens Advisory Board,
Columbia, MO
Box Butte County Family Focus
Coalition, Inc., Alliance, NE
Boys and Girls Club of Standing Rock,
Fort Yates, ND
Brown Hotel, Inc., Neodesha, KS
Brown Institute Association of Topeka,
Topeka, KS
BSDC Foundation, Inc., Beatrice, NE
Call to Commitment, Branson, MO
Capital City Men of Integrity,
Jefferson City, MO
Care of Poor People, Inc., Kansas City,
MO
City Sprouts, Inc., Omaha, NE
Civil War Round Table of Wilmington
Delaware, Inc., Wilmington, DE
Concerned Citizens for Topeka, Inc.,
Topeka, KS
Crawford County Domestic Violence
Coalition, Steelville, MO
Crete Athletic Booster Club, Inc.,
Crete, NE
Crown, Inc., Fulton, MO
Dakota Flyers, Inc., Fargo, ND
Derby Historical Society, Derby, KS
Divine Resurrection Ministries, Inc.,
Oakland, CA
Dolan Residential Care Centers, Inc.,
Chesterfield, MO
Douglas County Fire-Rescue
Departments, Inc., Boys Town, NE
Eagle Feather Indian Center, Inc.,
Minot, ND
Emerald Door, Inc., Fargo, ND

En Gedi Ministries, Inc., Branson, MO
 Eye Laser Center, Springfield, MO
 Fargo-Moorehead Express, Inc.,
 Saint Paul, MN
 Farm & Ranch Educational Exchange,
 Morrill, NE
 First Place Racing Ministries Foundation,
 Lawrence, KS
 Flying Circus Air and Sea Museum,
 Gravois Mills, MO
 Fowler Hospital District, Inc.,
 Fowler, KS
 Freedom Prison Ministries, Inc.,
 Minot, ND
 Friends of Kagawad, St. Louis, MO
 Gateway Moo Do Kwan Association,
 Inc., St. Louis, MO
 Gentle Giants Equestrian Therapy,
 Incorporation, Russell, KS
 Gladd, Inc., Jefferson City, MO
 Greater Missouri Area C.A.,
 University City, MO
 Greater St. Louis Community Prevention
 Partnership, St. Louis, MO
 Greater St. Louis Regional, Inc.,
 St. Louis, MO
 Greenway Manor Resident Management
 Association, Inc., Wichita, KS
 Grundy County R-VI Instructional Fund,
 Inc., Trenton, MO
 Harvey Sports Boosters, Harvey, ND
 Heartland Dance Company, Bellevue, NE
 Henderson Health Care Foundation,
 Henderson, NE
 Home Charitable Foundation,
 Kensington, KS
 Idhal, Inc., Poplar Bluff, MO
 Igbo Union of St. Louis, Inc.,
 Florissant, MO
 Improve the Educational Process, Inc.,
 Topeka, KS
 Innovation Institute, Inc.,
 Lawrence, KS
 John H. Hinrichs PDCA Scholarship
 Fund, St. Louis, MO
 Johnson County Volleyball Club, Inc.,
 Kansas City, KS
 Juda, Inc., Buffalo Gap, SD
 Kanarts, Incorporated, Lawrence, KS
 Kansas Business Education Coalition,
 Inc., Overland Park, KS
 Kansas City Irish Festival Organization,
 Olathe, KS
 Kansas International Museum, Inc.,
 Topeka, KS
 Kansas Search & Rescue Dog
 Association, Topeka, KS
 Kanza Development, Inc., Wilson, KS

Kids Can Foundation, Inc., Blair, NE
 Kids First, Inc., Independence, MO
 Kidspace Childrens Museum, Inc.,
 Springfield, MO
 Kinder Town, Inc., Waverly, KS
 La Roca Boxing Club of Leavenworth,
 Leavenworth, KS
 Lawson Cardinal Soccer Club,
 Lawson, MO
 Lexington Senior Center, Inc.,
 Lexington, MO
 Liberty Area Chamber Community
 Foundation, Inc., Liberty, MO
 Long Time Coming, Inc.,
 Kansas City, MO
 Maize Youth Baseball & Softball
 Association, Maize, KS
 Masonic Charity Fund of Wichita
 AF&AM, Inc., Wichita, KS
 May Morley Elementary School Parent
 Teacher Organization, Lincoln, NE
 Merry Go Round Day Care Center, Inc.,
 Boonville, MO
 Midwest Ecological Resources
 Foundation, Inc., Lawrence, KS
 Midwest Railroad Workers Scholarship
 Foundation, St. Louis, MO
 Mission Out-Reach to Siberia,
 Frohna, MO
 Missouri Kids with Neimann-Pick C,
 Imperial, MO
 Molly M. Rickel Research Library, Inc.,
 Manhattan, KS
 Myria Lee Youth House, St. Louis, MO
 Native American Foundation of
 Nebraska, Lincoln, NE
 Nebraska Operation Lifesaver,
 Lincoln, NE
 New Wineskins, Inc., Omaha, NE
 Noel Community Development Council,
 Inc., Noel, MO
 North American Fiddlers Association -
 NAFA, Warrenburg, MO
 North Dakota Olympic Dreamers, Inc.,
 Williston, ND
 North Kansas City Kiwanis Foundation,
 Gladstone, MO
 Old Engine Company 8, Inc., Ottawa, KS
 Omicron XI Foundation,
 Kansas City, MO
 Optimist Club of Deep River - Northview
 North Carolina, Sanford, NC
 Over the Road Gang, Inc., Ottawa, KS
 Pakistan American Society of Greater
 Kansas City, Olathe, KS
 Parshall 2000, Inc., Parshall, ND
 Parsons Community Service Fund, Inc.,
 Parsons, KS

Partners in Progress, Portland, ND
 Pet Adoption & Welfare Society, Inc.,
 Branson, MO
 Peter Erickson Ministries, Inc.,
 Fargo, ND
 Pi Bear Childrens Charities, Inc.,
 Hays, KS
 Polk County Foundation, Inc.,
 Osceola, NE
 Posi-Rx, Wichita, KS
 Quakes Softball, Inc., Omaha, NE
 Ray Menefee Amateur Boxing Club, Inc.,
 Lincoln, NE
 Reno County Planning Council for
 Children and Families, Inc.,
 Hutchinson, KS
 Saddle Champ Therapeutic Riding
 Center, Inc., Kansas City, MO
 Safe Harbor, Inc., Scottsbluff, NE
 Saline County Fair Association,
 Marshall, MO
 Sarcoidosis Resource Center of
 Delaware, Inc., Wilmington, DE
 Seeds for Leadership, Talmage, NE
 Senior Center of Carroll County,
 Carrollton, MO
 S.E.T. Community Youth Center of the
 Kansas Business Womens Assn., Inc.,
 Kansas City, KS
 Shawnee Mission East Friends of the
 Arts, Inc., Prairie Village, KS
 Shelton Township Library Foundation,
 Shelton, NE
 Sioux Empire Housing Partnership, Inc.,
 Sioux Falls, SD
 Smart Motorcyclists Attend Rider
 Training, Inc., (S.M.A.R.T., Inc.),
 Topeka, KS
 Soft Steps, Inc., Mandan, ND
 Spirit Four Indian Center of Topeka, Inc.,
 Topeka, KS
 Splitrock Rail Station, Garretson, SD
 St. Louis Advisory Board of Caring
 Communities, St. Louis, MO
 St. Peters Beautification Task Force, Inc.,
 St. Louis, MO
 Stepping-Stone Ranch, Inc., Spearfish,
 SD
 Sumner Youth Services, Inc.,
 Wellington, KS
 Teton Lakota Museum Board,
 Hill City, SD
 Topeka Model Railroaders, Incorporated,
 Topeka, KS
 Tuttle Area Development Corporation,
 Tuttle, ND
 Veterans Foundation of America,
 Columbia, MO

Vietnam Veterans Support Foundation,
Inc., Kansas City, MO

Voices of the Children Auxiliary Fund,
Wichita, KS

Watertown Banquet, Watertown, SD

Watertown Inline Skating Association,
Watertown, SD

Wilco Interagency Corporation,
Fredonia, KS

Wilmington Youth Organization, Inc.,
Wilmington, DE

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 classi-

fication 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.