

Foundations Status of Certain Organizations

Announcement 2001-79

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:

113 Calhoun Street Foundation, Inc.,
Charleston, SC
Advanced Community Educators, Inc.,
Decatur, GA
Aenon Evangelical Ministry, Trevoise, PA
African-American Heritage Foundation,
Inc., Stone Mountain, GA
African American Women
Empowerment, Inc., Riviera Beach, FL
American Defense Coalition,
Mt. Pleasant, SC
American Dream Career Museum
Company, Mountaintop, PA
American Patriotic Charities, Inc.,
Augusta, GA
Atlanta Technical Assistant Organization,
Inc., Atlanta, GA
Autism Society of North Carolina, Inc.,
Raleigh, NC
Bankhead Courts RMC, Inc.,
Atlanta, GA
Barefoot Childrens Society, Inc.,
High Point, NC
Barnwell County Hospital Foundation,
Barnwell, SC
BBAM Community and Economic
Development Corporation, Tupelo, MS
Believers Outreach Ministries, Inc.,
Los Alamitos, CA
Blackburn Elementary School Parent
Teacher Organization, Newton, NC

Boys & Girls Club of Toombs Co., Inc.,
Vidalia, GA
British & International Sailors Society,
Mt. Pleasant, SC
Brothers II Residential Center,
Valdosta, GA
Cabrailsong School of Vocal Arts,
Columbia, SC
Callie Clark Seales Scholarship Fund,
Sumter, SC
Cape Cod Waves Girls Ice Hockey, Inc.,
Osterville, MA
Cape Sportsmans Society, Inc.,
Columbia, SC
Carolinas Volunteer Auxiliary, Inc.,
Florence, SC
Carpenters for Christ International,
Fair Play, SC
Casa Bonita Housing, Inc., A Non-Profit
Public Benefit Corporation,
Stockton, CA
Cause for Paws, Inc., Woodstock, GA
Chapss, Inc., Douglasville, GA
Cherokee Clean & Beautiful
Commission, Inc., Canton, GA
Chiefs Athletic Scholarship Fund, Inc.,
N. Myrtle Beach, SC
Circle of Reflection Enterprises, Inc.,
Atlanta, GA
Community Interactions, Inc.,
Metuchen, NJ
Community Service Group Foundation,
James Island, SC
Cross Cultural Institute of America, Inc.,
Spartanburg, SC
CSRA Breastfeeding Coalition,
Clearwater, SC
CSRA Share and Care Foundation, Inc.,
Washington, GA
DeKalb M.R. Homes II, Inc.,
Atlanta, GA
Disadvantaged Childrens Education
Fund, Inc., Greensboro, GA
Eastern Orangeburg County Enterprise
Community, Holly Hill, SC
Education Zone Network, Detroit, MI
Ethnographic and Environmental Science
Institute, Berkeley, CA
Family Assistance Management Service,
Inc., Charleston, SC
Family Health Institute, Lanham, MD
Family Life Education Center, Inc., An
Alternative to Child Abuse & Negl.,
Cedartown, GA
Feline Refuge, Mt. Pleasant, SC
Fertile Ground, Inc., Atlanta, GA

Filmmakers of Color Actors of Color,
Inc., Atlanta, GA
Fold, Inc., Asheville, NC
Forum to Stop Family Violence in
Clayton County, Inc., Decatur, GA
Fowler Middle School, Tigard, OR
Genessential, Inc., Stone Mountain, GA
Georgia Art Education Association, Inc.,
Marietta, GA
Give Us Hope, Inc., Norcross, GA
Golden Bells of Atlanta, Norcross, GA
Good Horseman Foundation,
Pine Lake, GA
Gospel Sound Ministries, Florence, SC
Grady Graves Annex, Inc., Atlanta, GA
Greater Atlanta Family Center, Inc.,
Decatur, GA
Greater Bethanyvine City Outreach
Community Service Ministry, Inc.,
Atlanta, GA
Healthy Kids of North Carolina, Inc.,
Raleigh, NC
Helping Youth Pursue Excellence, Inc.,
Atlanta, GA
Historical Society of Forsyth County,
Inc., Cumming, GA
Housing Ideas, Inc., Atlanta, GA
Institute for Human Development, Inc.,
Detroit, MI
International Hope Foundation,
West Palm Beach, FL
Invaders for Christ, Inc., Union City, GA
Itawa Retreat Center, Inc., Roswell, GA
Jericho Road Ministries, Longview, TX
Jones County Senior Citizens, Inc.,
Gray, GA
Judah Team Ministries, Inc., Smyrna, GA
Justice for Children, Summerville, SC
Life Signs, Inc., Pelion, SC
Listen Up-A Drug Prevention and
Education Company, College Park, GA
Live, Inc., Atlanta, GA
Live & Learn Counseling Center, Inc.,
Decatur, GA
Love in Action Ministries, Inc.,
Atlanta, GA
Lower Sampson Development Corp.,
Willard, NC
Mazzei Foundation, Inc., Tulsa, OK
Metro Outreach Project, Inc., Atlanta, GA
Midlands Foundation for Scholastic
Success, Columbia, SC
Midlands Wellness and Recreation
Institute, Swansea, SC
Mike Muth Basketball Scholarship Fund,
Inc., Williamston, SC

Miss-Lou Mental Health Association,
Natchez, MS
Mississippi Housing & Community
Services, Inc., Jackson, MS
Mt. Olive Housing, Inc., Myrtle Beach, SC
Naresh C. Jain Foundation, Buena Park, CA
Nathaniel House Personal Care Home,
Atlanta, GA
Nevada Testing Institute, Inc.,
North Las Vegas, NV
New Atlanta Early Learning Center, Inc.,
Atlanta, GA
New Dance Company of San Joaquin
Valley, Stockton, CA
New Directions Development
Corporation, Inc., Atlanta, GA
New Tyler Child Enrichment Center,
Incorporated, Memphis, TN
New York Retirees Association of
Georgia, Inc., Decatur, GA
North Carolina Indian Community
Development Corporation,
Raleigh, NC
North Carolina Peace Corps Association,
Durham, NC
Onesimus Foundation, Inc., Atlanta, GA
Operation Dignity, Inc., Decatur, GA
Options for Living-East One, Inc.,
Albany, GA
Options for Living-East Two, Inc.,
Albany, GA
Pain Foundation, Kansas City, MO
Palmetto Baseball League, Inc.,
Columbia, SC
Palmetto Girls Soccer Association,
Columbia, SC
Partners Advancing the Community, Inc.,
Hogansville, GA
Peaceworks, Charleston, SC
Peachstate Football Officials Association,
Atlanta, GA
Progressive Columbia, Inc.,
Atlanta, GA
Project Adopt, Inc., Stone Mountain, GA
Rabun County Real Life Crusade, Inc.,
Clayton, GA
Radium Springs Foundation, Inc.,
Albany, GA
Recovery Center Foundation,
Hilton Head Island, SC
Reidville Historical Society,
Reidville, SC
Reins of Life Academy, Inc.,
Springfield, GA
Renewed Life, Inc., Blythewood, SC
Residents Working for Georgia, Inc.,
Macon, GA
Rippavilla, Inc., Columbia, TN

Rock County Family Coordinating
Council, Luverne, MN
Save Our Swamp, Inc., Conway, SC
S.C. Center for the Book,
Columbia, SC
Shandon Baptist Church Foundation,
Columbia, SC
Share International, Inc., Atlanta, GA
Somali Community Services of Seattle,
Seattle, WA
South Carolina Affiliate of the American
Geriatric Society, Rock Hill, SC
South Carolina Amateur Sports, Inc.,
Columbia, SC
Southern Hispanic Resource Center, Inc.,
Jonesboro, GA
Southwest Atlanta Community
Partnership, Inc., Atlanta, GA
St. Benedicts Society, Inc., Atlanta, GA
Star of Hope, Inc., New Orleans, LA
Stars of Heaven, Inc., Ellenwood, GA
Sumter Bluegrass Series, Inc.,
Manning, SC
Systas 4 Systas, Inc., East Orange, NJ
Tattnall Band Boosters, Inc.,
Reidsville, GA
Tenn-Vest, Incorporated, Memphis, TN
Tiger Band Booster Club, Smithville, TX
Tri-Community Collaborative, Inc.,
Atlanta, GA
Troup Shelter for Abused & Neglected
Children, LaGrange, KY
Urban Youth Enrichment Concepts, Inc.,
Atlanta, GA
Village Museum, McClellanville, SC
Waccamaw High School Athletic Booster
Club, Inc., Pawleys Island, SC
Wando High School Band Boosters,
Mt. Pleasant, SC
Washington County Golden Hawks
Athletic Association, Inc.,
Sandersville, GA
Wee-Love, Inc., Ladson, SC
William Henry Waldon Jr., Outreach
Ministry, Inc., Atlanta, GA
Wings of Love, Atlanta, GA
Word of Truth Community Housing
Association, Detroit, MI

If an organization listed above sub-
mits information that warrants the re-
newal of its classification as a public
charity or as a private operating founda-
tion, the Internal Revenue Service will
issue a ruling or determination letter
with the revised classification as to
foundation status. Grantors and contrib-
utors may thereafter rely upon such rul-

ing 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 classi-
fication of foundation status in the Inter-
nal Revenue Bulletin.
