

Foundations Status of Certain Organizations

Announcement 2001–84

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:

4 R Environment, San Anselmo, CA
Alabama A & M Military Alumni Association, Huntsville, AL
Alabama Association for Gifted Children, Birmingham, AL
Alabama Community Service Corporation, Birmingham, AL
Al-Nur Mosque/Islamic Center, Inc., Louisville, KY
Alexander Graham Bell Association for the Deaf of Tennessee, Inc., Nashville, TN
American Foundation for Courtesy, Montgomery, AL
Amy Baker Team Ministries, Inc., Owensboro, KY
Andrea Glenn Concert Ministry, Inc., Mobile, AL
Arts in Action, Inc., Lexington, KY
Ashberry Terrace, Inc., Elizabethtown, KY
Association of Christian Transport Services, Inc., Nashville, TN
Atlantic Bridges Foundation, Nashville, TN
Awake, Inc., Mobile, AL
Ballard Fastpitch Softball, Inc., Prospect, KY
Baroque Brass, Inc., Belleville, TX
Bible Alive Ministries, Fergus Falls, MN
Birmingham 2000, Inc., Birmingham, AL
Birmingham Society of Piping, Inc., Birmingham, AL

Blessed Are They Which Are Called, Los Angeles, CA
Brothers About Change BAC, Memphis, TN
Buddies of Wilson County, Inc., Lebanon, TN
Cancer Support Network, Inc., Lexington, KY
Carpe Diem of the South, Memphis, TN
Carthage Quarterback Club, Carthage, TN
Catholic Oversight Reserve Foundation, (COR), Mobile, AL
Cedarbrook Family Enrichment, Inc., Lebanon, TN
Children Count Foundation, Seattle, WA
Christian Word Ministries, Inc., Lexington, KY
Christians in Action, Inc., Barbourville, KY
Clarence B. and Lillian D. Robinson Education Fund, Inc., Chattanooga, TN
Clarksville Area Young Mens Christian Association, Clarksville, TN
Clifford D. Mallory Cup Foundation, Inc., Atlanta, GA
Common Cup, Memphis, TN
Community Bridges, Inc., Tempe, AZ
Community Builders of America, Knoxville, TN
Comprehensive Child Care Council, Inc., Scottsville, KY
Country Christmas Celebration Association, Savannah, TN
Development Corporation of Orchard Knob, Inc., Chattanooga, TN
Don't Lose a Stroke of Breath, Inc., Birmingham, AL
Ebenezer Ministries, Inc., Knoxville, TN
Empowerment Network, Inc., Winston-Salem, NC
Fairhope Philanthropic Association, Inc., Fairhope, AL
For Little People Only, Inc., Atlanta, GA
For the Kids, Inc., Decatur, AL
Franklin County Christian Mens Fellowship, Inc., Frankfort, KY
Friends of Dare, Inc., Irondale, AL
Friends of Grassmere, Inc., Nashville, TN
Friends of Standing Stone State Park, Inc., Hilham, TN
Gain, Inc., Huntsville, AL
Gathering, Montgomery, AL
Gatlinburg Presbyterian Child Care Center, Gatlinburg, TN
Gilliam & Lynch, Inc., Birmingham, AL
Glendale Retirement Housing Association of Murray, Inc., Murray, KY

Gods Outreach, Inc., Owensboro, KY
Greensboro Baseball Association, Inc., Greensboro, AL
Habitat for Humanity International, Inc., Lawrenceburg, TN
Harvest Green Ministries, Inc., Birmingham, AL
Harvest Warriors Ministries, Inc., Lanett, AL
Hchs Patriot Quarterback Club, Inc., Paris, TN
Heart-to-Heart International, Inc., Birmingham, AL
Help Is Here, Inc., Miami, FL
Herman Maisel Gymnasium Renovation Fund, Inc., Mobile, AL
His Ministries, Franklinton, NC
In Touch in East Tennessee Crusade, Inc., Greeneville, TN
Innovative Solutions, Inc., Louisville, KY
Insa New York, Inc., New York, NY
International Child Care Alliance, Tucson, AZ
Island Creek Volunteer Fire Department, Inc., Pikeville, KY
Jericho Road, Inc., Memphis, TN
Johnsons Christian Care Home, Inc., Memphis, TN
Jonathans Servant Ministries, Nashville, TN
Just Us Kids Day Care and Learning Center, Memphis, TN
Justice Center, Birmingham, AL
Kare-N-Home, Inc., Birmingham, AL
Kentuckians for Intermodal Transportation, Inc., Louisville, KY
Kentucky Association of Senior Service Corps. Program, Inc., Louisville, KY
Kingdom Agenda Ministries, Inc., Lexington, KY
Kingdom News Outreach Program, Athens, AL
Knoxville Inner City Kids Outreach, Knoxville, TN
Lend-A-Hand Foundation, Inc., Paintsville, KY
Magnificat-Lexington, Inc., Lexington, KY
McCoy Center for Community Service, Inc., Birmingham, AL
Memphis Inner City Development Corporation, Memphis, TN
Michelle Shaffer Ministries, Inc., Murfreesboro, TN
Mid-South Africa Link, Inc., Memphis, TN

Mid-State Soccer League, Inc.,
Birmingham, AL
Middleton Art League, Middleton, TN
Millenium III Ministries, Huntsville, AL
Mission America Corporation,
Memphis, TN
Montauk Non-Profit Housing Corp.,
Elizabethtown, KY
National Access to Cryptosporidium
Testing, Murfreesboro, TN
National Community Development
Corporation (Reaching Our Cities
Kids), Land O Lakes, FL
National Donor Foundation, Inc.,
Louisville, KY
New Horizon Cooperative, Inc.,
Memphis, TN
Newports Ohio River Museum, Inc.,
Newport, KY
Nimble Development Center,
Memphis, TN
NKM 2, Denver, CO
North Birmingham Junior Golfers
Charitable Trust, Birmingham, AL
North Henry Athletic Association, Inc.,
Stockbridge, GA
Our Daily Bread of Tennessee, Inc.,
Knoxville, TN
Owensboro Family YMCA Endowment
Fund, Inc., Owensboro, KY
Parrot, Dothan, AL
Pathways Teen Services, Inc.,
Clarksville, TN
Phenix City Art Council, Phenix City, AL
Preakness I, Inc., Lexington, KY
Preakness II, Inc., Lexington, KY
Preschool Daycare Institute of America,
Inc., Huntsville, AL
Resurrection Ministries, Inc.,
Lawrenceburg, TN
Rhema Development Foundation, Inc.,
Louisville, KY
Rhema-Grace Ministries, Inc.,
Madisonville, KY
Rutherford County Youth Ballet,
Murfreesboro, TN
Salt & Light Ministries, Inc.,
Louisville, KY
Sarah House, Maryville, TN
Saving Animals From Euthansia, Inc.,
Floral, AL
Simpson County Heritage Fund, Inc.,
Franklin, KY
South Baldwin Museum Foundation,
Inc., Foley, AL
South Central Alabama Coalition for
Citizens With Disabilities,
Andalusia, AL

Southwest Alabama Court Referral
Program, Inc., Jackson, AL
Stonebridge, Inc., Lexington, KY
Storm Soccer Club, Inc., Paducah, KY
Streetfire Youth Ministries,
Johnson City, TN
Students for a Drug-Free America, Inc.,
Nashville, TN
Turn Around Treasures, Inc., Tarrant, AL
United Eastern Lenape & Intertribal
Band, Somerset, KY
Upton Foundation, Inc., Louisville, KY
Village Point Foundation, Daphne, AL
Vision Inncity Paducah, Inc.,
Paducah, KY
Widows Mite Home for Unwed Mothers
and Their Babies, Utica, MI
Wildlife Rescue, Knoxville, TN
Wings Ministries, Gray, TN
Work Unlimited, Inc., Morganfield, KY
World Outreach, Inc., Eclectic, AL
World War II Preservation Society, Inc.,
Ashland, KY
Wyngate, Inc., Lexington, KY
Young Adult Leadership Association,
Newport News, VA
Youth United With Senior Citizens,
Memphis, TN

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.
