

Foundations Status of Certain Organizations

Announcement 2003–14

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:

Adilisha Baraza, Inc., Cleveland, OH

Aliso Niguel High School Dance Team,
Aliso Viejo, CA

Allies for Mentoring Asian Youth,
Minneapolis, MN

Amazon Productions, Inc., Denver, CO

American Children Foundation, Inc.,
Roswell, GA

Badger Excellence in Education
Foundation, Inc., Lafayette, LA

Bastrop Housing Opportunities
Corporation, Bastrop, TX

Caring & Sharing HFA, Inc.,
Newport News, VA

Charitable Endowments, Irvine, CA

Christian Village of Eastern Virginia,
Inc., Mechanicsville, VA

Christmas in May Chaska, Chaska, MN

Citizens Against Rural Exploitation
Nonprofit Corporation,
Elfin Forest, CA

Coast Watch Society,
Mount Vernon, WA

Community at the Crossroads, Inc.,
Eldersburg, MD

Comprehensive Community
Development, Inc., Bethesda, MD

Conscious Relationships Institute, Inc.,
Richmond, MA

Converse County Education Corporation,
Douglas, WY

Cuban Braille Mission for the Blind,
Glendale, CA

Del Mar Home and School Club,
Santa Cruz, CA

Distinguished Place of Honor, Inc.,
Houston, TX

Dotted Lines, Inc., Elsmere, KY

Eaglewing Theatre Company,
San Jose, CA

Eastern Carolina Public Radio,
Conifer, CO

Elsie Schulte Trust, Tallahassee, FL

Eternal Hope, Inc., Anthem, AZ

Fair Play, Inc., Sunland, CA

Family Builders, Berkeley, CA

Foundation for Excellence, Inc.,
Santa Clara, CA

Freedom Fund, Inc., Oakland, CA

Friends of Elmsford Shelter Animals,
Inc., Scarsdale, NY

Friends of Falling Waters, Inc.,
ChIPLEY, FL

GDC Community Outreach, Inc.,
Jackson, MS

Greater Atlantic City Youth Association,
Inc., Atlantic City, NJ

Greendoors Rural Counseling Concerns,
Ltd., Clarksburg, WV

Health Language Center, Inc.,
Lafayette, CO

Hodari Society, Oakland, CA

Hope is Alive Outreach Ministry,
St. Louis, MO

Hopes and Dreams, Lake Oswego, OR

House of Angels, Inc.,
Silver Spring, MD

Ike Okoye Foundation for Children,
Selma, AL

Infrastructure Revitalization Institute,
McLean, VA

Institute for Health Care and Values,
Cincinnati, OH

International Mission of Nobody's
Children, Inc., San Bernadino, CA

Jes Lere-Hama Corp., Memphis, TN

Lakeland Orthodox Group, Inc.,
Jackson, MS

Las Vegas Clark County Library
Foundation, Las Vegas, NV

Lawnside Jaguars Midget Football
Organization, Lawnside, NJ

Leo Adler Memorial Parkway,
Baker City, OR

Let There Be Light, Inc., Denton, TX

LLM International Prayer Mission,
Sherman, TX

Maine Veterinary Education Foundation,
Rumford Center, ME

Mariposa Arts Foundation, Inc.,
Bayside, TX

Mel Davis Foundation, Inc.,
Montebello, NY

Memphis Community Development
Partnership, Inc., Memphis, TN

Metadox, Charlottesville, VA

Missouri River Frontier Museum,
Parkville, MO

Mt. Hermon Child Development Center,
Inc., Bishopville, SC

Native American Family Foundation,
Inc., Tucson, AZ

Negotiators Mentor, Inc., Littleton, CO

Oak Crest Properties, Diamond Bar, CA

Oil Ministries, Inc., Clarksville, IN

Oregon Pacific Research Institute,
Eugene, OR

Parents and Children Together, Inc.,
Bellows Falls, VT

Pathways Through Grief, Inc.,
Glenview, IL

Persona Zenobia Dance Ensemble,
Norristown, PA

Philadelphia Liver Transplant
Foundation, Blue Bell, PA

Prepared Table, Inc., Houston, TX

Qualified Amateur Sports Association,
Portland, OR

Reach Out International, Inc.,
Baton Rouge, LA

Renascence Community Health Care
Center, Inc., Miami, FL

Sacramento Community Clinic
Association, Inc., West
Sacramento, CA

Saving Face Foundation,
Miami Shores, FL

Serengeti Foundation, Austin, TX

South Fulton Affordable Housing
Development Corporation,
College Park, GA

Stars Booster, C/O Colorado
Gymnastics, Aurora, CO

Stoney Medical Dental Pharmaceutical
Society, Augusta, GA

Stratton-Petit Foundation,
Santa Monica, CA

Tae Foundation, San Carlos, CA

Threshold Development Corporation,
New York, NY

Trinidad Concerned Citizens for Reform,
Inc., Washington, DC

Truth Ministries, Inc., Zachary, LA

Ty Agee, Chicago, IL

Ultimate Marriage Ministries
International, Inc.,
Grand Ledge, MI

Victory Glory Convention, Atlanta, GA

Work Pride, Inc., Evanston, IL

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.
