

## Part IV. Items of General Interest

### Foundations Status of Certain Organizations

#### Announcement 96–123

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:

Abba Koval Perpetual Fund Corporation, Cleveland, OH  
Academic Freedom Lecture Fund, Ann Arbor, MI  
ACCHA, Inc., Columbus, OH  
Action Group to Save America's Economy, Willoughby, OH  
African American Math Science Coalition, Cincinnati, OH  
Albion Volunteer Service Organization, Albion, MI  
American Against Corruption in Government, New Richmond, IN  
American Foundation for Vision Awareness Michigan Affiliate, Lansing, MI  
Anchor Bay Soccer Organization, New Baltimore, MI  
Apex Capital, Inc., Cleveland, OH  
Arbor Health Associates, Manchester, MI  
Association of Black Automotive Employees, Inc., Detroit, MI  
A Star is Born Foundation, Inc., Kings Mills, OH  
Attendance Plus, Detroit, MI  
Back to Christ Ministry BTC, Detroit, MI  
Balanced Scale, Inc., Cleveland Hts., OH  
Ben Davis Girls Basketball Association, Inc., Indianapolis, IN  
Bethune Community Council Non-Profit Housing Corporation, Detroit, MI  
Boy Scouts of America Troop 97, Inc., Mt. Clemens, MI

Bridge to Russia, Cleveland, OH  
Buckeye Babes Girls Fast Pitch, Inc., Uniontown, OH  
Canton Dry Times Club, Canton, OH  
Center for Corrections Development, Inc., Indianapolis, IN  
Champaign County Preservation Alliance, Urbana, OH  
Charisma, Inc., Portland, IN  
Charterhouse Academies, Inc., Detroit, MI  
Children's Policy Institute of West Virginia, Inc., Charleston, WV  
Christian Family Bible Fellowship, Inc., Marion, OH  
Cleveland Foundation for Architecture, Inc., Cleveland, OH  
Clothe-A-Child, Newark, OH  
Cloverville Community Center, Inc., Muskegon, MI  
Columbus Babe Ruth Baseball, Inc., Columbus, OH  
Concerned Ministries, Inc., Fruitport, MI  
Council of Minority Business Organizations 401k Plan, Lansing, MI  
Creation Expeditions, Inc., Indianapolis, IN  
Dancers Studio, Inc. of Columbus, Columbus, OH  
Delta Tau Delta Scholarship Fund, Cincinnati, OH  
Dennis D. Mclain Charitable Foundation, Inc., Brighton, MI  
Doulos Ministries, Cincinnati, OH  
Dozier Scholarship Fund of Peace and Goodwill MBC, Detroit, MI  
DUCC, Inc., Camden, IN  
East Chicago Centennial Committee, Inc., East Chicago, IN  
Elisha Community Redevelopment Corporation, Cincinnati, OH  
Elkins Main Street Project, Inc., Elkins, WV  
Lambda Chi Alpha/Sigma Chapter Education Foundation, Inc., St. Clair Shores, MI  
Lansing Crusader Booster Club, Incorporated, Lansing, MI  
Lawrence Township Boys Basketball League, Inc., Indianapolis, IN  
Lectonia-Washingtonville Baseball Association, Lectonia, OH  
Licking Youth Life Center, Newark, OH  
Life and Greer Home, Inc., Detroit, MI  
Life in the Mainstream, Euclid, OH  
Lift ICO UCO Community Development Corporation, East Chicago, IN  
Lithotech of Owensboro Kentucky, Inc., Owensboro, KY  
Little Buns, Inc., Carmel, IN

Lion of Judah Ministries, Inc., Galena, OH  
The Loft, Benton Harbor, MI  
Lost Creek Volunteer Fire Department, Inc., Dice, KY  
Lowell Main Street Association Inc., Lowell, IN  
Making Opportunities Very Exciting, Jackson, KY  
The Manger, Conneaut, OH  
Marion Noon Kiwanis Foundation, Inc., Marion, OH  
Matteson Institute, Inc., Berrien Springs, MI  
Mednotes 1995, Columbus, OH  
Mentor Soccer Club, Mento, OH  
Metro East Chamber of Commerce Childrens Medical Trust Fund, St. Clair Shores, MI  
Metropolitan Childrens Museum, Inc., Mt. Pleasant, MI  
Midwest Hispanic Coalition, Toledo, OH  
Mitchell Swim Club, Mitchell, IN  
Mr. Residential Services Fourth Housing, Inc., Lima, OH  
Mr. Residential Services—Fifth Housing Corporation, Inc., Lima, OH  
New Ohio Volunteer Advocates, Inc., Akron, OH  
New Start Ministries, Akron, OH  
Northwest Ohio Leadership Foundation, Sylvania, OH  
Ohio AIDS Coalition, Columbus, OH  
Ohio Area Service Committee of Cocaine Anonymous, Toledo, OH  
Ohio Cardinal, Akron, OH  
Ohio Chiropractic Foundation, Columbus, OH  
Olentangy Youth Athletic Association, Powell, OH  
Open Gate Shelter, Cleveland, OH  
Overeaters Anonymous Western Michigan Inter Group, Newaygo, MI  
Parents of Teen Parents, Akron, OH  
Positive Peer Plus, Inc., Detroit, OH  
Potawatomi Creative Playground Project, Inc., South Bend, IN  
Progressive Action Council, Cleveland, OH  
Property Development Engineers, Inc., Detroit, MI  
Pulmonary Rehabilitation Organization of Northern Ohio, Parma, OH  
Quality Community Housing Corporation, Pontiac, MI  
Quin Centennial Redevelopment Corporation, Columbus, OH  
Reasonable Choices, Inc., Springfield, OH  
Re-Connect of Michigan, Ann Arbor, MI

Responsible Social Values Program of  
Muskingum County, Inc., Zanesville,  
OH

Rhea House, Inc., Ripley, WV

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.

---