
Foundations Status of Certain Organizations

Announcement 97-14

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:

Aikanes O Hawaii Inc., Tampa, FL

Armi Housing Corporation, New York,
NY

Chimes for Charity Inc., Union City, TN

Chittenden County Senior Citizens

Alliance Inc., Burlington, VT

Clifford L. Williams Memorial Foundation, Jena, LA
 CNCA Foundation, Grand Island, NE
 Commission on Interprofessional Education and Practice Inc., Columbus, OH
 Concerned Citizens for Better Health Care, Carrollton, IL
 Cornelius R. Coffey Aviation Education Foundation, Chicago, IL
 Dixon Foundation, Dallas, TX
 Dynamic Adventures, Nine Miles Falls, WA
 Educational Charities Corporation, Chicago, IL
 Educational Fund of the Bar Association of McCracken County Kentucky, Inc., Paducah, KY
 Emmaus Counseling Center, Springfield, IL
 Employment and Training Service Providers Association, Chicago, IL
 First United Methodist Church Foundation, Anchorage, AK
 Florida Education and Research Foundation Inc., Palm Bay, FL
 Foundation for Birmingham Senior Residents, Birmingham, MI
 Foundation for the Education of Future Machinist, Northfield, IL
 Friends of Ogden School Inc., Chicago, IL
 Genesis Project Industrial Magnate School, Chicago, IL
 Genetics Institute Research and Education Foundation, Pasadena, CA
 Help at Home Services, Inc., Chicago, IL
 Heritage Dance Foundation Inc., Goldsboro, NC
 Ignatius De Cicco Veterans Charitable Trust, Albuquerque, NM
 Illinois Junior Golf Association, Golf, IL
 Illinois Pediatric Brain Injury Resource Center, Algonquin, IL
 Independent Relation Organization, Chicago, IL
 In Focus Productions Inc., Evanston, IL
 International Cinema Museum, Glenview, IL
 Iranian American Society, Chicago, IL
 Jackson Park Golfers Association, Chicago, IL
 Jubilee Foundation Inc., Reedsburg, WI
 Juvenile Charities Foundation, Chicago, IL
 Kids Say No Foundation, Elk Grove Village, IL
 Law Enforcement Racers Against Drugs LERAD, Las Vegas, NV
 Learning Logic Foundation, Chicago, IL
 L H Geddes Memorial Fund, Rockford, IL
 Lift Up Our Heart Charitable Trust, Leawood, KS
 Little Village Community Corporation, Chicago, IL
 Love Inc. of Greater Rockford, Rockford, IL
 Maywood Phoenix Homes Inc., Indianapolis, IN
 M B Fund, Chicago, IL
 Midwest Migrant Health Consortium, Chicago, IL
 Monroe Foundation, Chicago, IL
 MSAA Accessible Housing for the Handicapped, Inc., Oaklyn, NJ
 MSAA Housing for Independent Living, Inc., Oaklyn, NJ
 MSAA Housing for the Disabled, Inc., Oaklyn, NJ
 National Industrial Belting Association Scholarship Fund, Brookfield, WI
 NBC-USA Housing Inc., Thirteenth, Newark, OH
 New Hope Multi Service Agency, Inc., New York, NY
 No. Seven Township Rescue Squad Inc., New Bern, NC
 Operation Christmas of Romeoville, Romeoville, IL
 Paradise Haven Outreach Inc., Los Angeles, CA
 Parent for a Manitowoc Teen Center Inc., Manitowoc, WI
 Phoenix Lodge Inc., Rockford, IL
 Portsmouth Development Corporation, Portsmouth, VA
 Project Noahs Ark Foundation, Beverly Hills, CA
 PVC Trust Fund, Ann Arbor, MI
 Restaurants United To Serve the Homeless, Inc., Louisville, KY
 Safe Haven Incorporated, Sacramento, CA
 S Avenue Big Brothers Inc., Riviera Beach, FL
 Senior Care Recreation Center Inc., Indianapolis, IN
 Sian Ka An Biosphere Foundation, Minneapolis, MN
 Sigma Pi Fraternity Educational Fund of San Diego Inc., San Diego, CA
 Silk for Life Project, Inc., Milwaukee, WI
 Sind Medical Association of North America, Milwaukee, WI
 Society of Noise Reductionists Inc., St. Paul, MN
 Solid Rock Ministries Inc., Maplewood, MN
 Solu Foundation for Community Development, St. Paul, MN
 South Asian Ministries LTD, Greenfield, WI
 St. Cloud Area Golden Gloves Inc., Sauk Rapids, MN
 St. Luke Residential Health Care Facility, Inc., Oswego, NY
 Thief River Falls Technical College Foundation, Thief River Falls, MN
 30th Street Industrial Corridor Corp. Inc., Milwaukee, WI
 Towing Operators Working To Eliminate Drunk Driving, Champlin, MN
 United Community Foundation Inc., Janesville, WI
 United Soccer Club of West Bend Inc., West Bend, WI
 Up and Out of Poverty-Minnesota, Minneapolis, MN
 Voiceprint, St. Paul, MN
 Western North Carolina Sports, Inc., Asheville, NC
 White Bear Lake Basketball Association, Minneapolis, MN
 Wings as Eagle Mission Air Service Inc., Nevis, MN
 Wisconsin Association of Nutrition Directors Inc., Hayward, WI
 Wisconsin Geriatrics Society Inc., Madison, WI
 Wisconsin Mortgage Bankers Education Foundation Inc., Madison, WI
 Worlds Largest Snowmobile Museum, Eden Valley, MN
 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.