

Foundations Status of Certain Organizations

Announcement 97-62

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:

Academy of Sacred Music, Washington, DC
American International Health Alliance, Inc., Washington, DC
Apalachee Bay Volunteer Fire Department, Inc., Crawfordville, FL
Arts and Crafts Guild of Macon County, Inc., Lafayette, TN
Asociacion De Vecinos Para Servicios Para Socorro T.U., El Paso, TX
Atlanta Area Deming Study Group Inc., Chamblee, GA
Catholic Faith Alive Inc., Silver Spring, MD
Clean Florida Keys Inc., Key West, FL
Cross of Christ Ministries Inc., Tulsa, OK
Belmont Rotary Senior Housing Program, Inc., Belmont, CA
Better Living All Concerned, Los Angeles, CA
Brisbane Educational Support Team, Brisbane, CA
Calabasas Residential Treatment Center, West Hills, CA
Central Health Initiative Inc., Mt. Pleasant, MI
Colorado Consortium for Experiential Education, Greeley, CO

Columbia River Institute, Portland, OR
Columbia Valley Gardens PTA, Tacoma, WA
Columbia Youth Soccer Association, Inc., Lake City, FL
Columbus Grove Gift Corporation, Tucson, AZ
Common Ground, Charlotte, NC
Common Ground Ministries, Waxahachie, TX
Commonwealth of Independent States American Alliance, Inc., Highland Park, IL
Esther Ministries Eternally Settled Through Honoring Every Righteous, Philadelphia, PA
Forum for a Common Agenda, Reno, NV
Friends for Excellence in Education, Mendocino, CA
Friends of Albuquerque Gymnastics, Albuquerque, NM
Friends of Al Pi Darko Charitable Trust, Brooklyn, NY
Friends of Blanches Park, San Francisco, CA
Friends of Brown Band, Inc., New York, NY
Friends of Mental Health, El Centro, CA
Friends of Petrified Sea Gardens, Saratoga Springs, NY
House of Prayer Ministries Inc., Lake Placid, FL
Housing and Services, Bangor, ME
International Institute of Molecular Physiology, Inc., Cambridge, MA
International Sisterhood, Los Angeles, CA
Lincoln-Woodstock Housing Opportunities, Inc., N. Woodstock, NH
Maclaren Foundation, Marblehead, MA
Majority Peoples Fund, New York, NY
Malta Human Services Foundation, New York, NY
Mariachi O, Alhambra, CA
North Side Family Center, St. Louis, MO
Ocean-Five Cities Swimming Pool Foundation, Oceano, CA

Oregon Area General Service Assembly of AA, Bend, OR
Parent Teacher Student Organization of Mountain View Elementary School, Shelton, WA
Rose Marie Wameling Ministries, Inc., Tulsa, OK
Rotary Club of Carbondale, Carbondale, IL
Rotary Club of Central Marin Foundation, Ross, CA
Rotary Foundation of Lake Forest, Irvine, CA
Santas Cause, Oak View, CA
Shelter Institute of America, Springfield, IL
Special Activities Unit for the Aged, Columbus, OH
Strongsville High School Swim Team Boosters, Strongsville, OH
Student Parent Support Services Corp., Schenevus, NY
United Dyslexia Association, Elko, NV
University City Development Corp., Detroit, MI
Veterans Care Project of Calif., Inc., Grand Terrace, CA
Vinita Senior Citizens Center, Vinita, OK
Visions for Youth, Santa Rosa, CA
Vista Educational Media, Redondo Beach, CA
Western North Carolina Sports Inc., Asheville, NC
West Lane Baseball Association, Florence, OR

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.
