
Foundations Status of Certain Organizations

Announcement 97-97

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:

- Acadia Homes for Students, Ellsworth, ME
Advance, Inc., Derby, CT
Afghan Hindu Association, Inc., Flushing, NY
African Methodist Ministries Alliance, Buffalo, NY
African Women Against Aids Network, Inc., New Rochelle, NY
Akademia Duncan, New York, NY
Akiele, Inc., Yorktown Heights, NY
The Albany Civic Forum, Inc., Albany, NY
Allied Printing Trades Council
Community Services, Inc., New York, NY
All Species Wildlife Sanctuary & Environmental Learning Center, Rockport, ME
American Central European Dental Institute, Ltd., Boston, MA
American Friends of Elah, Inc., New York, NY
American Friends of the Cambodia Trust, Inc., New York, NY
American Friends of the Russian Academy, Inc., New York, NY
The American Music Ensemble, Inc., Winchester, MA
Americans for Exchange of Culture Education & Language in East Central Europe & Russia, Inc., Patchogue, NY
Anagram Productions, Inc., Boston, MA
Andrew E. Tyler Scholarship Foundation, New York, NY
Animal Connection, Inc., New York, NY
Animal Control Officers Association of Massachusetts, Inc., Canton, MA
Anna Anderson Doering Memorial Scholarship Trust, Cromwell, CT
Aquila Legis Foundation of North America, Inc., New York, NY
Armenian Art Alliance, Watertown, MA
Artspeak, Inc., North Andover, MA
Asgog Foundation, Inc., New York, NY
Ashland Elementary School PTO, Inc., Ashland, MA
Association of Citizen Advocacy Programs in Connecticut, Inc., Bridgeport, CT
Ballet Bagata, Inc., Brooklyn, NY
Barnstable County Hospital Foundation, Inc., Yarmouth, MA
Bartlett-Jackson Recreation Youth Center, Intervale, NH
Beam Project, Inc., Allston, MA
Black Christians Against Substance Abuse, Austin, TX
Bone Marrow Transplant Family Support Network, Avon, CT
Brooklyn Heights Center for Counseling, Inc., Brooklyn, NY
Central Harlem Local Development Corporation, New York, NY
Central Harlem Partnership, New York, NY
Citizens for a Safer Minnesota Education Fund, St. Paul, MN
Community Television Association of Maine, South Portland, ME
Connecticut Junior Academy of Science and Engineering, Hamden, CT
Dekos A Foundation for Education, Harvard, MA
Don Martin Pena Sabana, Inc., New York, NY
East Hampton-Marlborough Foundation, East Hampton, CT
84th Precinct Community Council, Brooklyn, NY
1st Ward Boosters, Lackawanna, NY
Five Towns Jewish Council, Inc., Woodmere, NY
Flora T. Little Trust, Bridgewater, MA
Fraternidad Sangermenos Unidos, Inc., New York, NY
Golden Eagle Institute, Inc., Flushing, NY
Heart Center Foundation, Manchester, NH
Hingham Music Parents Association, Hingham, MA
Hispanic Coalition of Greater Waterbury, Inc., Waterbury, CT
Homeless Resource Center, Inc., Wards Island, NY
International Midwives Exchange, Inc., Kingston, NY
Island Waldorf Community, Inc., West Tisbury, MA
Jewish Deaf Congress, Inc., Potomac, MD
Joshua Smith Foundation, Mystic, CT
Kids With Kids, Inc., New York, NY
Ladies of Color, Inc., Jamaica, NY
Lazarus Program for the Homeless, Inc., New York, NY
L. Frank Baum-Oz Museum, Inc., Chittenango, NY
Lightwing Institute in the Berkshires, Inc., Farnams Cheshire, MA
Loving Family, Inc., New York, NY
Maine Energy Coalition, Bar Mills, ME
Massachusetts Black Lawyers Community Service Association, Inc., Boston, MA
Mass-Cap Coalition, Inc., Lexington, MA
Mental Health Resources, Inc., Rockland, ME
M.E.R.C.A., Lebanon, NH
Merrimack Valley Computer Society, Inc., Lowell, MA
Michael Hefler Memorial Fund, Inc., New York, NY
Middlesex Spotlight Players, Inc., Middletown, CT
Modern Dance Center of Westchester, Inc., Bronxville, NY

New Hampshire Coalition on Substance Abuse & the Elderly, Bedford, NH
New Hampshire Dare Officers Association, North Woodstock, NH
New Horizons Counseling Center, Presque Isle, ME
North Shore Art Guild, Inc., Miller Place, NY
Oyster River High School Athletic Booster Club, Durham, NH
Pediatric & Medical Clinical Associates, Inc., Valhalla, NY
Rainbow Repertory Theatre, Inc., New York, NY
Reaching the Community Needs, Inc., Flushing, NY
The Region & Assembly of Overeaters Anonymous, Brooklyn, NY
Rural Development, Inc., Turner Falls, MA
Russian-American Council on Economic Development, New Haven, CT
Sabai, Inc., Lowell, MA

Seabcoook Valley Boys and Girls Club, Pittsfield, ME
2nd Renaissance Foundation, Inc., Natick, MA
Sharisa Advocacy Foundation for Education and Research, Inc., New City, NY
Society To Save Children and Families of War-Torn Liberia, Inc., Jamaica, NY
Stafford Springs Volunteer Fire Dept., Inc., Stafford Springs, CT
Stageworks of Leominster, Inc., Leominster, MA
Sumoto An African-American Christian Womens Group, Sacramento, CA
Twinfish Productions, Inc., East Rockaway, NY
2000 Miracles Foundation, Inc., Greenwich, CT
United Conservationists of North America, Inc., Lyons, NY
Veterans Assistance Foundation, Inc., Framingham, MA

Volunteers for Homeless Inc., Levittown, PA
The Wellness Foundation of Vermont, Barre, VT
Worcester Project, Inc., Gardner, MA
Workforce Development Corp. Downtown Brooklyn Training Employment Council, New York, NY

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.
