

Foundations Status of Certain Organizations

Announcement 2000-75

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:

Aids-Free Foundation, Bay St. Louis, MS
Algiers Community Improvement Association, New Orleans, LA
American Community Assistance League, Hannibal, MO
American Friends of Shavei Golah Jerusalem College for Russian Jews, Brooklyn, NY
American Gift Foundation, Inc., Gaithersburg, MD
Appalachian Wilderness Program, Inc., Doraville, GA
Association of Women Psychiatrists, New York, NY
Ateres Chaim, Inc., Monsey, NY
Auburn Youth Hockey Association, Inc., Auburn, ME
Auxiliary of Twin Lakes Center, Burlington, NC
Baltimore Bicentennial Celebration, Inc., Baltimore, MD
Barrington Horse Show, Inc., Barrington Hills, IL
Baytown Citizen Police Academy Alumni Association, Inc., Barry, IL
Beechwood Center of New Jersey, Inc., Langhorne, PA
Berks Regional Training Institute, West Lawn, PA
Big Horn Lenape Fed, Martinsville, OH
Boston United Soccer, Inc., Boston, MA

Caddo & Bossier Zoological Association, Inc., Shreveport, LA
Cambridge Chinese Choral Society, Inc., Boston, MA
Camp Lake County, Inc., Lakeview, OR
Caribbean American Steel Pan Education Center, Brooklyn, MA
Cecils Historic District, Inc., Frederick, MD
Center for Hearing Impaired Technologies, Cleveland, OH
Center for the Advancement for the Physically and Mentally Challenged, Saddle Brook, NJ
Center for Victim Services, Georgetown, TX
Central East Austin Caregivers of Austin Texas, Austin, TX
Ceramic Arts Foundation, Inc., New York, NY
Chateau Genesis, Sedona, AZ
Cheeta, Inc./Coalition Hoosiers Encouraging, Etc., Indianapolis, IN
Cherokee Christian Childrens Ranch, Ten Mile, TN
Childrens Bread, Columbus, OH
Christian Homeless Rehabilitation Center, Inc., Damascus, MD
College Station Rotary Club Charities, College Station, TX
Colorado Open Systems Consortium, Highlands Ranch, CO
Columbus Music Awards, Inc., Columbus, OH
Combined Alcohol & Drug Prevention Treatment, Inc., Collinsville, AL
Come Alive Ministry, Akron, OH
Conflict Resolution & Mediation, Inc., New York, NY
Cops, Cons and Kids, Inc., East Orange, NJ
Cor Jesu Hermitage Foundation, Inc., Louisville, KY
Cranston Crime Stoppers, Inc., Cranston, RI
Craven County Future, New Bern, NC
Daniel D. Tompkins Masonic Historical Society, Staten Island, NY
Dwelling Place, Inc., Bethel, CT
East Lansing Pinecrest Neighborhood Association, Lansing, MI
Edinburg Housing Opportunity Corporation, Edinburg, TX
Empowerment Zone Ecumenical Council EZEC, Detroit, MI
ESP of Jamaica Plain, E. Boston, MA

Eye of the Tiger Booster Club, Tucson, AZ
Faith, Inc., Phoenix, AZ
Fall Classic, Inc., Lancaster, PA
Feeding All Children Ministries, Mesquite, TX
For all People There is Hope, Fresno, CA
Foundation for Louisiana Drug Free Use, Baton Rouge, LA
Foundation II of the American College of Trial Lawyers, Inc., Irvine, CA
Franklin County Step Ahead Council, Inc., Brookville, IN
Free, Inc., Chicago, IL
Friends of Belmont High School Soccer, Belmont, MA
Friends of Lindsey Steele Foundation, Inc., Oakland, ME
Friends of the Border Foudation, San Antonio, TX
Friends of the Guymon Public Library, Inc., Guymon, OK
Future Youth, Inc., Rochester, NY
General Medical Foundation, Richmond, VA
Global Partnership for Education, Hale, MI
Hartwell Sober Living, Inc., Santa Ana, CA
Healing Environments, Palo Alto, CA
Innecity Management Works Incorporated, Houston, TX
International Association for Support of Privatization, Washington, DC
Jewish Community Endowment Associates, Bangor, ME
Jewish Legacy Foundation, New York, NY
Junior Auxiliary of Caruthersville Missouri, Inc., Caruthersville, MO
Junior Auxiliary of Jasper Alabama, Inc., Jasper, AL
Just Another Meal Jam, Inc., North Charleston, NC
Justus Foundation, Inc., Lorenzo, TX
Kentucky Natural Lands Trust, Inc., Berea, KY
Keren Aharon, Inc., Brooklyn, NY
Kick Karate, Lockport, IL
Kids at the Crossroads, Inc., Austin, TX
Kindred Spirits Foundation, Inc., New York, NY
Kirkwood Childrens Chorale, Inc., Kirkwood, MO
Koyoty Transit Corporation, Burkesville, KY

L. Francis Griffin Foundation, Inc., Farmville, VA	Photography Preservation Society, St. Louis, MO	Union Colony Estates, Greeley, CO
Lamp Lighters Christian Radio of Pierre, Inc., Pierre, SD	Planes of Fames East, Inc., Minneapolis, MN	United States Amateur Boxing of Pontoon Beach, Inc., Pontoon Beach, IL
Land of Lincoln Conservation, Inc., Gilberts, IL	Plant a Tree Help a Kid Foundation, Inc., Kansas City, MO	Valley Arts Society, Puyallup, WA
LEAP, Inc., Carson, CA	Play Pyramid, Lady Lake, FL	Verrazano Babe Ruth League, Staten Island, NY
Lemoyne-Owen College Community Development Corp., Memphis, TN	Public Improvements Corporation, Greenwood Villiage, CO	Village Center of Poppleton, Baltimore, MD
Life Management Services, Inc., Pittsfield, MA	Recreation-Academic Program, Inc., South Orange, NJ	Violence Intervention Prevention Coalition, Fort Worth, TX
Linda's Food Cupboard, Bradley, ME	Reggie Dabbs Ministries, Inc., Fort Myers, FL	VSL Association, San Marino, CA
Long Island Seaport & Ecocenter, Inc., Port Jefferson, NY	Reno Ballet, Inc., Carson City, NV	Wisconsin State Equity Corporation, Madison, WI
Marietta Chamber Orchestra, Vincent, OH	Rockwood Care Center, Inc., Palm Beach Gardens, FL	Wisdom Bridge Theatre Foundation, Chicago, IL
Merrill Township Firefighters Association, Bitely, MI	Rudolf Walther Foundation, Inc., Norcross, GA	Womad Foundation of North America, Inc., New York, NY
Miracle Victory Ministries, Inc., East Orange, NJ	Saginaw Area Episcopal Urban Cluster, Saginaw, MI	Womens Resource Center of El Paso, Inc., El Paso, TX
Montgomery Junior Tennis Association, Inc., Montgomery, AL	Scholarship Resource Finders and Counseling Services, Inc., Lauderhill, FL	Young Organizers Uniting Teenage Harmony, Inc., Brooklyn, NY
National Ceramic Center Foundation, Inc., Boulder, CO	Second Thursday Network, Inc., New York, NY	Zichron Yitzchok, Inc., Bedford Hills, NY
Native American Ministries, Galesburg, IL	Sigma Omega Foundation, Chicago, IL	Zion Hill Foundation of Rochester, Inc., Rochester, NY
New Paltz Rescue Squad, Inc., New Paltz, NY	Slick Boys Youth Foundation, Inc., Chicago, 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 de- termination letter with the revised classi- fication as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as pro- vided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised clas- sification of foundation status in the Inter- nal Revenue Bulletin.
Nix Foundation, Inc., Washington, LA	Society for Ultrastructural Pathology, Inc., Birmingham, AL	
No Power to Drugs Foundation, Inc., PMBK Pines, FL	Spirit of Life Dance Theater, Chicago, IL	
Ohel Avrohom Elimelech, Inc., Brooklyn, NY	St. James Community Choir, Washington, DC	
Oklahoma Junior Chianina, Anadarko, OK	Take Heart, Inc., Denison, TX	
Paradise Village Children's Home, Inc., Bastrop, LA	Texas Logistics Education Foundation, Dallas, TX	
Parkville Fine Arts Association, Inc., Parkville, MO	Tony Brock Tennis Foundation, Inc., Cincinnati, OH	
	Transportation Research Institute, New Orleans, LA	