

Foundations Status of Certain Organizations

Announcement 2004–12

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:

120 Gerry Street Housing Development Fund Corporation, Brooklyn, NY
Abhinaya, Maryland Heights, MO
Ada A Grant, Inc., Chicago, IL
Agape Respite Care Providers, Inc., Baker, LA
Agricultural Law Center of California, Santa Maria, CA
Aircraft Enterprises, Inc., Lafayette, GA
Alliance Charitable Fund, Inc., Boston, MA
Americans in Motion, Atkinson, NE
Angel of Mercy, Inc., Hacienda Heights, CA
Angels Gate, Inc., Fort Salonga, NY
Arizona Branch of the International Dyslexia Association, Scottsdale, AZ
Association for Supplementing Seniors Income and Support Structure, West Jefferson, OH
Association of African American Museums, Wilburforce, OH
Association of Christian Home Educators of Ventura County, Inc., Ventura, CA
Asylum & Immigration Defense, Garden Grove, CA

Awakening Home for Women and Children, Chicago, IL
Back Home Again, Inc., Red Wing, MN
Barangay Community Services, Tacoma, WA
Borock, Inc., Jessup, GA
Broken Chains Prison Ministry, Las Vegas, NJ
Bywater Community Development, New Orleans, LA
C Bar C Ranch, Inc., Farmington, NM
Calhoun County Bank Boosters, Port Lavaca, TX
California Cadet Corps of the Morongo Basin, Joshua Tree, CA
Cannon Speedskating Fund of Utah, Salt Lake City, UT
Capital Quilters, Bismarck, ND
Carib News Charities, Inc., New York, NY
Cause for Celebration, Inc., Arlington, VA
Center for Community Justice, Inc., Los Angeles, CA
Central Child Development Center, Hollywood, FL
Central New Jersey Library of Judaica, Inc., New Brunswick, NJ
Changing the World, Inc., Houston, TX
Charitable Society of Greenwood, Inc., Greenwood, SC
Charleston Housing Trust and Development Corporation, Charleston, SC
Cheer Express, Villas, NJ
Childrens Web Surfing Alliance, Severna Park, MD
Citytrack, Incorporated, New York, NY
Clinch Independent Living Services, Incorporated, Grundy, VA
Colorado House of Ruth, Incorporated, Aurora, CO
Colorful Threads Weaving Together Strands of Wholeness, Minneapolis, MN
Community Husk Corporation, Fontana, CA
Constitutional Liberties Defense League, Eugene, OR
Cure Group 1, Inc., Conshohocken, PA
D. T. & Associates, Farmington, MI
Deutsche Gesellschaft, Metairie, LA
Dialysis Patients Association-Warwick, Warwick, RI
Dick Marx Foundation, Sherman Oaks, CA
Divine Truth Ministry, Garland, TX
Don't Be a Sap...It's a Booby Trap, Carisbad, CA

Echo Repertory Theatre, Inc.,
New York, NY

Educators for Life, Inc., Manchester, NH

Emmanuel Haitian Christian Community
Center, Inc., Miami, FL

Encouraging Word Ministries,
Slippery Rock, PA

Entertainers Together for a Cause,
Phoenix, AZ

Fairfield Family Resource Center,
Fairfield, MT

Faith Community Development
Corporation, Capitol Heights, MD

Faith Works Milwaukee, Milwaukee, WI

Family & Community Outreach Network,
Inglewood, CA

Fig Garden Youth Soccer League of
Fresno, Inc., Fresno, CA

Flathead Resource Organization,
Dixon, MT

Florida Transit Feasibility Organization
East, Inc., Ft. Lauderdale, FL

Foundation for Science, Technology,
Education, and Research, Inc.,
New York, NY

Foundation Stone for Family Preservation,
Sacramento, CA

Friends Against Corruption Theft,
Incorporated, Odessa, TX

Friends of Natick Drama Workshop, Inc.,
Natick, MA

Friends of SMCP, Inc., Nevada, MO

Friends of USM Football, Portland, ME

GCMS Community Youth Center,
Gibson City, IL

God's Grace Adoption Ministry, Inc.,
Modesto, CA

Greater Lakeland Area Gardening Club,
Lakeland, FL

Green Gardens Community Housing
Corporation, Bakersfield, CA

Green-Quincy Housing Development
Fund, New York, NY

Hall of China Political Discourse, Inc.,
Kensington, MD

Healthy Care Solutions, Inc.,
Ft. Lauderdale, FL

Holistic Counseling Services, Inc.,
North Miami Beach, FL

Hunger First-Tri-Cities
Tennessee/Virginia, Inc., Kingsport, TN

Ice for Kids, Inc., N. Tonawanda, NY

Illinois Valley Education-to Careers
Partnership, Inc., La Salle, IL

Indiana Percussion Association, Inc.,
Chesterton, IN

Institute for the Education of Foster
Children, Mount Vernon, VA

International Bulgarian Assn. for Support
of Persons With Mental Disabilities,
Elmhurst, NY

J. D. Bud and Vonda Webb Foundation,
Coronado, CA

James Madison High School
Band-Flag Parents Booster Club,
Inc., San Antonio, TX

Jazz and Blues Hall of Fame Museum,
Inc., Duncanville, TX

Jesus' Disciples International,
Rolling Hills Estates, CA

Joint Heirs Ministry, Mercer Island, WA

Journal of Legal Advocacy & Practice,
Inc., Woodland Hills, CA

Kylies Project, Bellingham, WA

Laughing Place Therapeutic Riding
Center, Inc., Lowndesboro, AL

Leadership Training Institute,
Capitol Heights, MD

Lees Summit High School AFJ ROTC
Booster Club, Lees Summit, MO

Liberty Truth and Love Proclamations,
Fort Collins, CO

Los Amigos Gate Booster Club,
Rancho Cucamonga, CA

Louisiana Community Outreach Center,
Incorporated, Marion, LA

Lyons Gymnastics Academy Boosters,
Van Nuys, CA

Macedonia Community & Youth
Development Foundation,
Minneapolis, MN

Marc Anthony Foundation, Inc.,
New York, NY

Marching Green Pride Band Boosters,
Azle, TX

Mardi Gras Krowe De Colorado,
Denver, CO

Medicine and Science Discovery Center
of Central Texas, Temple, TX

Mellis Scholarship Fund, Inc.,
Modesto, CA

Metro Christian Youth Services,
Milwaukee, OR

Millbrook Baptist Kindergarten,
Raleigh, NC

Missouri Cultural Trust Foundation,
St. Louis, MO

Montgomery Housing, Inc.,
Gaithersburg, MD

Moon Water Theater Company, Inc.,
Fort Worth, TX

National Rod & Custom Car Hall of Fame
Foundation, Afton, OK

NEO Allstars, Akron, OH

New Future Education Fund,
San Marino, CA

New Image Humanitarian Society, Inc.,
Hauppauge, NY

New Park N Play, Inc., Ramsey, NJ

New Union Education Project, Inc.,
Cambridge, MA

Nicodemus Buffalo Soldier Foundation,
Bogue, KS

North Hill Recreation Committee, Inc.,
Boston, MA

Northview Band Boosters, Brazil, IN

Ontario Youth Sports, Crestline, OH

Open Arms Residential Care Facility,
Pasadena, CA

Personal Watercraft Safety Foundation,
Ocean City, NJ

Piedra Vista Baseball Booster Club,
Farmington, NM

Pinellas Housing Agency, Inc.,
Clearwater, FL

Prince Boxing Gym, Inc., Houston, TX

Prince of Peace Foundation,
Escondido, CA

Princeton Gospel Music Performers
Organization, Princeton, KY

Project Appleseed, Inc., Union, NJ

Project Network, San Bernardino, CA

Prosper Arts, Incorporated, New York, NY

PS Theatre Works, Inc., Marlborough, MA

Puerto Rican Committee of Lancaster,
Lancaster, PA

Renascent Productions, Jax Beach, FL

Restoring the Dream, Inc., New York, NY

Rogue Valley Youth Hockey Association,
Medford, OR

San Francisco Friends of Chamber Music,
San Francisco, CA

Schnepf Farms Foundation,
Queen Creek, AZ

Sense of Direction, Chicago, IL

Share the Dream Foundation,
Santa Rosa, CA

Shepherd's Fold, Sterling, CO

Skye Wallace Scholarship Foundation,
Columbus, OH

Southeast Regional Year 2000 Crisis
Center, Inc., Atlanta, GA

Southern California Psychoanalytic
Society, Los Angeles, CA

Southland Community Development
Corporation, Eunice, LA

Sparkle Industrial Services, Dolton, IL

St. Clair Band Boosters, St. Clair, MO

St. James Economic Development, Inc.,
Miami, FL

St. Paul Health Initiative, Inc.,
Raleigh, NC

St. Paul Outreach Ministries, Inc.,
Raleigh, NC

Stephen M. Price Foundation, Inc.,
Jacksonville, FL
Strong Movement, Dallas, TX
Summer Computer Camp for
Disadvantaged Youth, Houston, TX
Sun Crumbs, Inc., Pittsburgh, PA
Surgrain, Galveston, TX
T. Stuart Payne Foundation, Inc.,
Cornelius, NC
Team Sierra, Reno, NV
Techbangla, Norcross, GA
Total Theater Company, Pittsfield, MA
Tristan Avery Braverman Foundation for
Autistic Children, Wantagh, NY
Union Temple Community Development
Corporation, Washington, DC
Vail Valley Wine Auction, Incorporated,
Edwards, CO
Vibroplex Foundation, Inc., Mobile, AL
Victims Assistance Center of Amherst,
Incorporated, Amherst, NY
Vincent Palladino Memorial Foundation,
Inc., Moorestown, NJ
Vision Corporation, South Bend, IN
Weave, Inc., Ogden, UT
West Central Illinois Education-to-Careers
Partnership, Quincy, IL
Western Connecticut Youth Hockey, Inc.,
New Fairfield, CT
Westwood Preservation Society, Inc.,
Westwood, MA
Winneconne Civic Center Foundation,
Inc., Waukesha, WI
Womens Outreach, Inc., Fayetteville, NY
World Council of Peoples for the United
Nations, New York, NY
Worldwide Community,
Grand Junction, CO
Zonta Club of the Santa Clarita Valley
Foundation, Valencia, CA

sification of foundation status in the Internal Revenue Bulletin.

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 clas-