Foundations Status of Certain Organizations

Announcement 96-3

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:

Affordable Housing Council Inc., St. Louis, MO

American Federation of Investors & Consumers Inc., Harerford, PA

ANSAR Foundation, Springfield, OH

Archway Programs Pennsylvania, Inc., Atco, New Jersey

Barboursville Youth Basketball League Inc., Barboursville, WV

Citizens For A Better Environment, Inc., Tavares, FL

Child Care Professional Services, Inc., Greenville, SC Columbus Historical Society, Columbus, OH

Columbus Matrix Foundation, Westerville, OH

Dickinson Iron Community Services Agency, Iron Mountain, MI

Down Syndrome of Louisville Inc., Louisville, KY

Eagles Booster Club, Fort Knox, KY

Earth Foundation, Inc., Tampa, FL

Families In Action Of Washington Township, Indianapolis, IN

Fastbreak Foundation Incorporated, Canton, OH

Great Works Production Company, Cleveland Heights, OH

Greater Cherry Hill Chamber of Commerce Foundation, Inc., Cherry Hill, New Jersey

Greater Columbus Concert Band, Reynoldsburg, OH

Gulf Classics Corporation, Naples, FL

Herman J Russell Entrepreneurial Scholarship Foundation, Inc., Atlanta. GA Indianapolis Coliseum Youth Hockey Association Inc., Indianapolis, IN Innovative Links, Inc., Paris, AR LHS Adult Boosters, Lakewood, OH Miami Valley Kids Wrestling Association Inc., Dayton, Ohio National New Church Conference Inc., Rensselaer, IN Needy Childrens Fund, Kokomo, IN New Life World Ministry, Kentwood, LA Northern Illinois Heart Institute Inc., Elgin, IL Parkersburg Area Diabetes Association, Parkersburg, WV Patopsco River Publications, Inc., Westminister. MD Roane County Humane Society-Authority, Inc., Spencer, WV

Saginaw Hockey Foundation, Saginaw, MI The Christifidelis Community, Columbus, Ohio Washington County Land Quality Foundation, Inc., Keedysville, MD Whitman School Organization Marquette Michigan, Marquette, MI

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.