Foundations Status of Certain Organizations

Announcement 96-56

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:

A Family Friend Inc., Hackensack, NJ

Affordable Housing Ventures for South Arkansas Inc., Hampton, AR

Alpha Omega Social Action and Scholarship Foundation, Washington, DC

Alternative AG Inc., Sandpoint, ID

American Coaltion for the Assistance and Mentor Programs Inc., Rockville, MD

American Danz Theatre, Chicago, IL American Mutiple Sclerosis

Association, Wilmington, DE Angola Booster Club Inc., Angola,

IN Apostolic Social Services, Inc., Indianapolis, IN

Apple Developmental Daycare II Inc., Van Buren, AR

A Quiet Place, Inc., Altamonte Springs, FL

Archbishop Fulton J. Sheen Foundation, Troy, MI

Arts Council of Northern Beaufort County, Beaufort, SC

Augusta Christian Maternity Home Inc., Augusta, GA

Baltimore Substance Abuse Systems Inc., Baltimore, MD

Barbara Schmitz Grasser Memorial Scholarship Fdn Inc., Wisconsin Rapids, WI

Beaver Lake Animal Shelter, Inc., Avoca, AR

Believers Bible Chapel of Tampa Florida, Inc., Odessa, FL

Beloit Positive Youth Development Inc., Beloit, WI

Best Wisconsin Foundation Inc., Mequon, WI

Big Horn Mountain Foundation, Alexandria, VA

Bioreview Foundation Inc., Rockville, MD

BJ Camrah Industries, Inc., Norcross, GA

Bucks County Heroes Scholarship Fund, Newtown, PA

Cape Fear Inner City Outings Inc., Wilmington, NC

Cap Ryan Trust, Manhattan, KS

Caseville Community Arts Council, Caseville, MI

Central Missionary Fellowship Inc., Vienna, VA Charlotte Philharmonic Society, Charlotte, NC Cherry Tree Players Inc., Lynchburg, VA Chesapeake Ballet Ensemble Inc., North Beach, MD Children First of Cleveland, Cleveland Heights, OH Childrens Center of Dalton Whitefield Inc., Dalton, GA Christ Life Ministries, Inc., Tequesta, FL Citizens for Appropriate River Environs, Minneapolis, MN Childrens Guild of Georgia, Aragon, GA Citywide Public Housing Residents Council, Milwaukee, WI CLC, Inc., Clarkston, MI Coalition for Academic Excellence, Birmingham, AL Consortium of Doctors Ltd, Savannah, GA Coventry Neighbors, Inc., Cleveland Heights, OH Cross Road Prison Ministries Inc., Greensboro, NC Cuso International Development Foundation, Memphis, TN Daybreak, Inc., Owensboro, KY Disability Law Foundation Inc., Birmingham, AL Divine Law Society Inc., East Point, GA Dixie Gray Band, Mexico, MO Dunwoody High School Band Booster Club Inc., Dunwoody, GA Earth Day Chicago, Chicago, IL Elm Lifelines Inc., Medford, NJ Elrose Health Services, Inc., Detroit, MI Environment Unlimited Inc., Minneapolis, MN Essence/Foundation Inc., Deerfield, FL Exchange Club Center for the Prevention of Child Abuse of Mobile County Alabama Inc., Mobile, AL Eye Center Foundation, Inc., Jupiter, FL Fair Housing Center of Washtenaw County, Inc., Ann Arbor, MI Faith Child Care & Development Center, Statesville, NC Flights for Life St. Louis, St. Louis, MO

Families Helping Families of Greater New Orleans, Matairie, LA Fancy Farm Elderly Housing Corp. II, Mayfield, KY Fire Escape Ministries Inc., Crosby, MN Frances Grant Triebel Memorial Sholarship Trust, Rockford, IL Friends for Al Lopez Inc., Tampa, FL Friends of Guy Mason Recreation Center Inc., Washington, DC Friends of Little River Inc., Fort Payne, AL Friends of the Birmingham Museum of Art, Birmingham, AL Friends of the Parks, Coshocton, OH Furthering Independence for the Disabled, Ann Arbor, MI Gordon Lee Memorial High School Alumni Association Inc., Chickamauga, GA Haitian American Resource Center, Inc., Newark, NJ Headwaters Landtrust, Hiram, OH Healthshare Peru, St. Paul, MN Heartland Equine Therapeutics Riding Academy Inc., Omaha, NE Heritage Academy Hispanic Association Inc., Metarine, LA Historic South Park, Inc., Dayton, OH Hogares Y Vecinos en Accion Cooperativa de Terren O, Philadelphia, PA Homeless Helpers, Arlington, VA Hometies, Lancaster, PA Huang Hsing Foundation, Inc., Silver Spring, MD Hunger Organization Supported by Tenns of Tennessee Inc., Nashville, TN Ida Culver House of the Seattle Education Auxiliary, Seattle, WA Institute for Economics as a Second Language, Richmond Hts., OH Institute for Non-Formal Education in Southern Africa, Potomac, MD Inter-American Music Festival of Florida, Inc., Miami, FL Inter City Coalition, Chicago, IL International Association of Christians in Business, Palatine, IL International Society of Global Health Policy, Washington, DC J. Jireh Ministries, Columbus, OH James E Holmes Middle School Parent Teacher Student Org. of Eden NC, Eden, NC Jesus Workshop, Springfield, MO

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Johnson Memorial Day Care Center, Asheville, NC Knox County Task Force Against Dometic Violence, Knoxville, TN Kids Involved Decide to Save the Earth, Stonington, IL Kings Men Inc., Atlantic City, NJ Labor Safe Harbor for Workers Corp., San Juan, PR Lafayette Cadets Drum and Bugle Corps., LaGrange, GA Lao Veterans Assoc., Richfield, MN LBF Management Research Inc., Huntingdon Valley, PA Lehigh Valley Eductional Cooperative, Bethlehem, PA Long Island Aclo Realty Property Holding Corp., Bethpage, NY Mahomet Helping Hands, Champaign, IL McComb City-Wide Housing Authority Resident Council, Inc., McComb, MS Mercy Douglass Housing Phase III, Philadelphia, PA Metro East Church Based Citizens Organization, East St. Louis, MO Michael Embrey McGuire Memorial Scholarship Fund, Kingsport, TN Michael Wilcher Foundation for Youth Achievement, Mitchellville, MD Mountain Classic Dance Company Inc., Young Harris, GA Maryland Entomological Society, Columbia, MD McDuffie Care Inc., Thomson, GA Medication Manager, The, Winston Salem, NC Millvale Resident & Community Council, Cincinnati, OH Mobile Museum of Polk County, Inc., The, Lakeland, FL Mothers — And Men — of Bellbrook, Billbrook, OH Mount Rest Home Foundation, Knoxville, TN Nash County Foundation to Reduce the Use of Drugs, Nashville, TN National African American Childrens Theatre League, The, Philadelphia, PA National Alliance for the Mentally Ill Shelby Ala Chapter Inc., The, Calera, AL National Association of Professional **Baseball Leagues Sports** Administration Grant Program, St. Petersburg, FL

Neighbors Network, Atlanta, GA New Horizons Horse Center. Evensville, TN New Horizons of Eau Claire County Inc., Eau Claire, WI New Life World Ministry, Kentwood, LA Newspaper in Education Inc., Manitowoc, WI New World Soccer Inc., Germantown, TN Nigerians Who Care, Washington, DC Nobles-Rock Way-Wo-Men Against Violence-Inc., Luverne, MN Northeast Bradford Area Little League Wyalusing, PA Northeast Piedmont Chorale, Inc., Louisburg, NC Off the Streets, Franklin, TN Open Hearth Inc., Limerick, PA Operation Heroes Welcome, Inc., Metairie, LA ORSO, Inc., Columbus, OH Our Lords Work, Inc., Roswell, GA Parents Professional Advocating for Children With Exceptionalities, Lake Worth, FL Pawtucket Lions Club Memorial Foundation Inc., Pawtucket, RI Pennsylvania Public Interest Research Group Education Fund, Inc., Philadelphia, PA People-Plant Earth on Protecting a Lasting Environment, Forked River, NJ Peoples Community Outreach Services Corp., Detroit, MI Peoria Area Literacy Coalition, Peoria, IL Perry School Community Services Center Inc., Washington, DC Piedmont Regional Genealogy Society, Winder, GA Playscape for the Park, Groose Point Park, MI Post 15 Legion Baseball Parents, Sioux Falls, SD Power to the Struggle Outreach Ministry, Norfolk, VA Programs for Achieving Total Health, Inc., Princeton, NJ Radomaine, Livonia, MI Ragalo Medical and Educational Foundation, Gramercy, LA Raleight Bicentennial Foundation, Raleigh, NC Reaching Out With Love Ministeries, Inc., Marietta, GA

Recovery Support Services Inc., Nashville, TN Red Balloon Just A S K, Edinboro, PA Redeeming Grace Ministries, Inc., Wakinsonville, GA Red Feather Family Services Inc., Winnebago, NE Rhymtyme, Inc., N Ft. Myers, FL Rhyne Park Girls Softball Association Inc., Smyrna, GA Rick Harvey Ministries Inc., Greenbrior, AR Salamander Company Inc., Minneapolis, MN Senior Citizens Association of Bonita Springs, Bonita Springs, FL Servants Hands Inc., Sherwood, AR Shalem Home Inc., Smithville, MO Shelter the World Inc., Silver Spring, MD Siouxland Housing Development Corporation Inc., Sioux City, MO Smith Mountain Arts Council, Wirtz, VA Sonseekers Puppet Ministry, Inc., Salem, WV South Dakota and Upper Midwest Black History Museum, Yankton, SD Southeastern Wake Adult Day Center, Raleigh, NC Southern Africa Refugee Fund Inc., Atlanta. GA Southern Kentucky Youth Basketball Leagues, Inc., Bowling Green, KY Southwest Community Health Center, Chicago, IL Spiritual Vision, Inc., Tallahassee, FL Stage Players, Cary, NC St. Alphonsus Alumni Association, Dearborn, MI St Francis Veterans Memorial Committee Inc., St Francis, WI Stone Castle Restoration Committee, Bristol, TN Sunshine Child Care Center, Inc., Lafayette, IN Support for Adult Survivors, Lake Leelanau. MI Teen Scenes Inc., Lithonia, GA Tennessee Center for Justice and Education Inc., Knoxville, TN Tennessee Coalition for the Homeless Inc., Nashville, TN Tennessee Foreign Language Institute Endowment Fund, Nashville, TN Toombs County Project Hope Inc., Vidalia, GA

Tourism Institute Ltd., Roswell, GA

- Tuesdays Music Live Inc., Augusta, GA
- Tuscarora Tribe of the Red Hill Community of Robison County Inc., Maxton, NC
- 21st Century Commission on African American Males, Washington, DC
- U M O J A Care Inc., Chicago, IL
- United African Arts & Education Fund, Inglewood, CA
- Unity Baptist Adult Day Care Center, Lowndesboro, AL
- University and John Hope Homes Tenants Association, Atlanta, GA
- Urban Forest Council of Washington DC, Washington, DC
- Virginia Blood Services Foundation, Richmond, VA

- Virginia Lawyers Study Group, Inc., McLean, VA
- Vito Battista Atelier Foundation Inc., Brooklyn, NY
- Warren County Fine Arts Council, Clayton, MO
- White Earth Bay Development Corp., Tioga, ND
- William C Skaggs Senior Citizens Facilities, Chatham, IL
- Willing Women Workers, St Paul, MN
- Wisconsin Council of the American Academy of Clinical Applied Spinal Biomechanical Engineering, Waukesha, WI
- Wisconsin Agri-Business Foundation Inc., Madison, WI
- Word Only Ministries, Inc., The, Raleigh, NC

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.