Foundations Status of Certain Organizations

Announcement 97–11

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:

- ACOR NInc., Green Bay, WI
- Actors for Change (A Theatre of Broad Insight), Minneapolis, MN
- Alisa Stevens Torhorst Foundation Inc., Monona, WI
- Anoka County Chamber of Commerce Health and Civic Forum, Coon Rapids, MN
- Aurora Child Development, Aurora, NE Lakota for Youth, Pine Ridge, SD College Community Little League Inc., Little Soldier Sioux Pottery Inc., Cedar Rapids, IA Mission, SD Contractor s Assistance Progra m Inc., St. Long Pine Recreation and Arts Center Louis, MO LTD., Long Pine, NE Coss Grove Institute, Iowa City, IA County Rescue Life Divers Inc., St. Charles, MO David and Chris Harris Foundation, St. Louis. MO MO Deliverance Academy Christian Day, St. Louis, MO NE Disadvantaged Youth of America, St. Louis, MO Educational Concepts and Connections Inc., St. Louis, MO Emma Cornelis Hospitality House Inc., Fort Madison, IA Fair Field Educational Radio Station, Fair Field, IA Family Values Institute, Rapid City, SD FF-6 Fire Dept., Edwards, MO Four Winds Institute Inc., Omaha, NE Friends of Police on Bikes Inc., Omaha, NE Friends of the Des Moines Human Rights Commission, Des Moines, IA Friends of the West Des Moines Public MO Library, West Des Moines, IA Friends of Warsa w University Inc., St. Louis, MO Gates Park Youth Basketball League, Waterloo, IA IA George Washington Carver Memorial, Fulton, MO Glasgow High School Alumni Park Committee Inc., Glasgow, MT MO Greyhound Companions, Waterloo, IA Guatemala Neighbors, Plymouth, MN Head of the Red Community Theatre Inc., Brecken Ridge, MN Hellenic Spirit Foundation, St. Louis, MO Helping Hands Recycling Centers Inc., Chesterfield, MO Heritage Singers, Minot, ND MO Hmong American Community Association Inc., Menomonie, WI Humane Society of Beaverhead County Inc., Dillon, MT International Counseling Foundation, St. Louis, MO Iowa Education Coalition, Newton, IA Jobs for Missourians, St. Louis, MO Kansas City African American Progress ND Society, Kansas City, MO Kansas City Missouri Public Housing, Kansas City, MO Kansas City Shade Tree Fund Inc., MD Kansas City, MO Kathleen W. McCartan, Ames, IA Lake Campbell Improvement
 - Association Inc., Brookings, SD
- Lost Sheep Mission Charitable Trust, Sedalia, MO Love in the Name of Christ, Omaha, NE MAC Foundation for the Arts, St. Louis, MAC H Force Ministries, Bellevue, MAC Sports Foundation, St. Louis, MO Malcolm Public Schools Foundation, Malcolm. NE Malcolm Youth Sports Association, Malcolm, NE Marion Manor in a Corporation, Alexandria, SD Maxwell Area Community Center, Maxwell, IA M B R I Educational Services, St. Louis, MO Men in Action Inc., Aberdeen, SD Midtown Development Group of Kansas City Inc., Kansas City, MO Ministry of Healing Inc., Kansas City, Minority Museum, Kansas City, MO Minot Community Hockey Promoters Inc., Minot, ND Mission Mexico International, Milford, Missoula Public Library Foundation Inc., Missoula, MT Music Fest Midwest, Overland Park, Naic Education & Research Foundation, Kansas City, MO NBA GPVA Accessible Housing Inc., Overland, MO Omaha Rowing Association, Omaha, NE Operation Welcome Home Inc., Lees Summit MO Palestine Outreach Center, Kansas City, Platte County Crimestoppers Inc., Columbus, NE Project Respond, St. Louis, MO Rockwood School and Student Foundation, St. Louis, MO Saint Louis Youth Chamber Orchestra Inc., St. Louis, MO San Blas Medical Mission, Bismarck,
- Southeastern Nebraska Railroad Assoc. Inc., Nebraska City, NE
- South Iron Fire Department, Annapolis,
- Springfield Chapter of M O A D, Cabool, MO
- Stinson Prairi e Arts Council, Algona, IA
 - St. Louis Recovery, Fenton, MO

Sugar Bowl II Inc., Flandereau, SD

- Transitional Family Turning Point, Columbia, MO
- Tremont Place Housing Corporation, Kansas City, MO
- Triad Archaeological Research Center Inc., Columbia, MO
- Voice of the Environment Inc., Darby, MT
- Watchful Home Inc., Mission, SD

- Whitey Herzog Foundation, Hillsboro, MO
- World Organization for Research Leadership Dev. & Educ., Lincoln, NE

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.