Foundations Status of Certain Organizations

Announcement 97-125

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:

Aden Relief Services, Alexandria, VA African-American Family History Association, Memphis, TN African American Men Against

Narcotics, Inc., AA-MAN, Inc., Dallas, TX

Alliance for the Welfare of Animals, Springfield, MO

Allied Housing Group Ltd, St. Louis, MO

All Saints Scholarship Fund, Norfolk, VA

Almena Senior Citizens Inc., Almena, KS Alpha Woodward Restoration Inc., Detroit, MI

Alpine Regional Education Center, Gaylord, MI

Also Morale Inc., Englewood, CO

Alternative Radio Coalition Incorporated, Charlotte, NC

Alternative Theatre Company, Phoenix, AZ

Altrusa Foundation, Fort Worth, TX Altrusa Teen Share Inc., Coldwater, MI Alvarado Historical Association Inc., Alvarado, TX

Aman Community, Cleveland, OH Amateur Hardwood Association of Red Stick, Baton Rouge, LA

Ambassadors for Christ, Nashville, NC Amber Waves Inc., Jasper, AL

Ambulance Fund Raising Committee, Townsend, WI

Amdpa Foundation Inc., Pine Bluff, AR Amelia Island Chorale Inc., Fernandina Beach, FL

America the Beautiful Centennial Celebration, Inc., Colorado Springs, CO American Assistance to Eastern Europe,

Inc., Satellite Beach, FL American Association for Chronic Fatigue Syndrome, Inc., Tulsa, OK

American Bosnian Herzegovinian
Association, Clinton Township, MI

American Childrens Welfare Foundation, Flora, IL

American Disabilities Association, Marshall, TX

American Foundation for Removal of Addictions, Inc., Scottsdale, AZ

American Freedom Assembly Inc., Trussville, AL

American Friends of Mesilath Yesharim, Inc., Baltimore, MD

American Friends of the William Harvey Research Institute, Inc., Philadelphia, PA

American Indian Center of Central Florida, Inc., Orlando, FL

American Mountain Guides Association, Golden, CO

American Multi-Racial Film Series, New York, NY

American Muslim Support Group Inc., Belridge, MO

American Podiatric Arthroscopic Association, Inc., Lorain, OH American Quiz Bowl Association Inc., New Orleans, LA

American Russian Medical Exchange, Lansing, MI

American Society of Dermatology Inc., Midwest City, OK

American-Somali Council, Washington, DC

American Stories Inc., Philadelphia, PA American Veterinary History Society, Ames, IA

American Virtuosi Foundation Inc., Birmingham, AL

American Waterfowl Association Inc., Atlanta, GA

American Way Inc., Baltimore, MD Americans and Germans Embracin Both Nationalities in Dialogue and Association, Detroit, MI

Americans for Mentored Officer
Recruitment and Education, Houston,
TX

Americas Art for Life Inc., Miami, FL Americas Favorite Pre-Teen Foundation, Inc., Lake Ariel, PA

Angleton Area Crimestoppers Inc., Angleton, TX

Animal Aid for Vermilion Area Inc., Abbeville, LA

Animal Protection League of Pulaski County, Inc., Somerset, KY Animal Relief Fund Inc., Garland, TX Amhe Incorporated, Chicago, IL Amigos for Education Inc., Alice, TX

Amoco Dealers and Jobbers for Kids Corporation, White Bear Lake, MN

Anchor Ministries Inc., Conyers, GA Andrew Jackson Institute Inc., Nashville, TN

Andrew Magee-Scott Verplank
Endowment Fund, Dallas, TX
Animal Relief Fund Inc., Parker, AZ
Animal Welfare Society, Farmington, NM
Animals Pals Inc., Farmington, MI
Anioma Association of Nigeria Inc.,
Hyattsville, MD

Anna Jonesboro Community Pride, Inc., Anna, IL

Annual Emancipation Day Celebration, Inc., Gallipolis, OH

Annunciation Greek Orthodox Church of LR-AR Scholarship Foundation Inc., Little Rock, AR

Anoka County Tree Board Inc., Anoka, MN

Anti-Rheumatic Drug Guidelines Fund, Inc., Phoenix, AZ

Antrim-Kalkaska Literacy Council, Kewadin, MI Apostolic Development Corporation, Detroit, MI Applecor Foundation Inc., Chicago, IL Aqua-Tex Swim Team Inc., Klein, TX Aquatic Medical Research & Development, Ltd., Inc., Miami, FL Aquia Harbor Volunteer Rescue Squad, Inc., Stafford, VA Arab American Medical Association-Pittsburgh Chapter, Murrysville, PA Arc Thriftown Inc., Farmington, NM Ardbraccan Foundation Inc., Shorewood. WI Ardis Rhinehart Kremer Home of the United Church of Christ, Conneaut, Ardmore Area Rapid Responders Inc., Ardmore, AL Area Counties Council on Alcoholism Drug Abuse, Bellville, TX Arizona Academy of Family Physicians Foundation, Inc., Phoenix, AZ Arizona Association of Conservation Districts, Phoenix, AZ Campaign for Energy Efficiency in Education and Health Care, Washington, DC Childrens Dance Co., Chattanooga, TN Coalition for a National Memorial to Mahatma Gandhi, Potomac, MD Committee to Restore Pop Floyd Field, Inc., Atlantic City, NJ Cystic Fibrosis Care Group Inc., Windermere, FL Gorgias Association Inc., Bellevue, CO Hollister Citizens Organization, Inc., Hollister, NC International Cultural and Friendship Association, Mililani, HI Library Foundation of Jefferson County, Inc., Montrello, FL Manasota Theatre Organ Society, Inc., Bradenton, FL Mid-South Tissue Bank, Inc., Memphis, TN Rock the Vote Education Fund, Santa Monica, CA San Diego Flute Guild, Poway, CA Wendy's Relief Fund, Inc., Dublin, OH World Class School, Inc., Arlington, VA If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a pri-

vate 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.