

# Foundations Status of Certain Organizations

## Announcement 96-21

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:

- Alliance For The Mentally Ill In  
Ruston Louisiana Inc., Ruston, LA
- Art League Of Bonita Springs Inc.,  
Bonita Springs, FL
- Beating The Odds Development  
Corp., Greenville, MS
- Brevard Heritage Council Inc.,  
Indiatlantic, FL
- Broward Independent Living Center  
Inc., Fort Lauderdale, FL
- Caddo Bossier Council For Self  
Esteem, Shreveport, LA
- Cenla Alcohol And Drug Abuse  
Advisory Council, Pineville, LA
- Choral Parents Association Of Nova  
High School, Davie, FL

Citizens For A Barrier Free Community Inc., Port St Lucie, FL  
Clemson University Tiger Band Assoc., Clemson, SC  
Clinton Education Foundation For Excellence Inc., Clinton, MS  
Creative Learning Day Care Center, Kentwood, LA  
Creative Legal Solutions Inc., Miami Beach, FL  
Depression Initiative Inc., Wilson, Wyoming  
Dreher High School Athletic Booster Club, Columbia, SC  
East Cooper Community Theatre Inc., Isle Of Palms, SC  
Ebony City Soccer Club And Youth Development Program, Charleston, SC  
Florida Blueberry Festival And County Fair Inc., Ocala, FL  
Foster Angels Of Broward Inc., Hollywood, FL  
Friends Alliance Housing Inc., New Orleans, LA  
Friends Of Bet Shira Congregation Inc., Miami, FL  
Friends Of The Pasco County Library System Inc., Hudson, FL  
Great Falls Economic Development Commission Inc., Great Falls, SC  
Green Bridge Fan Club Inc., Palmetto, FL  
Greenwood Youth Foundation Inc., Schlater, MS

Grimke Center, N Charleston, SC  
Improvisational Composers Network Inc., Miami, FL  
Independent Educational Media Inc., Winter Park, FL  
Irmo High School Academic Quiz Team Booster Club, Columbia, SC  
Johnny Tanner Foundation, Spartanburg, SC  
Lake City Concert Series, Lake City, SC  
League, Inc., Longwood, FL  
Lealman Avenue Elementary School PTO, St Petersburg, FL  
Little Star Helping Hands Inc., Sumter, SC  
Louisiana Bangladesh Society, New Orleans, LA  
Louisiana Sinfonietta Inc., Baton Rouge, LA  
Moultrie District Two Band Booster Club, Mount Pleasant, SC  
Mt Olive Family Training And Counseling Center Corp., Slidell, LA  
New Smyrna Beach High School Band Parents Assoc., New Smyrna Beach, FL  
North Baton Rouge Tutorial Program Inc., Baton Rouge, LA  
NWR Cougar Booster Club Inc., Brandon, MS  
Opera Charleston Inc., Charleston, SC

Plaquemines Council On Aging, Port Sulphur, LA  
Raiz Inc., Miami, FL  
Renes Day Care And Preschool Inc., New Orleans, LA  
Riverfront Floodwall Corridor Committee Inc., New Orleans, LA  
Senior And Junior Services Inc., New Orleans, LA  
Service Through Economic Progress, Pascagoula, MS  
Singg Inc., Columbia, SC  
Theophilus Community Living Corp., New Orleans, LA  
Vineyards Elementary School Parent Teacher Organization Inc., Naples, FL  
Wright For The Riverwalk Inc., Ft Lauderdale, FL

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.