
Foundations Status of Certain Organizations

Announcement 96-43

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:

- Arcadia Wildlife Preserve Inc.,
Atlanta, GA
- Arkansas Housing Partnership Inc.,
Little Rock, AR
- Athens Peace Coalition Inc., Athens,
GA
- Barefoot Ballet Inc., Atlanta, GA
- Bethesda, Oneonta, AL
- Black Swan Center, The, Black
Mountain, NC
- Bokwes Cultural Group, Durham, NC
- Boys and Girls Club of Putnam
County, Cookeville, TN
- Calvin Peete Golf Foundation Inc.,
Atlanta, GA
- Care-ag Inc., Charlotte, NC
- Carolina Hispanic Community Inc.,
Wilmington, NC
- Cars for Kids-Southern Style Inc.,
Selmer, TN
- Catholic Education Foundation for
Northwest Arkansas Inc.,
Fayetteville, AR
- Central Arkansas Fund for Veterans
Inc., North Little Rock, AR
- Central Carolinas Citizens Forum,
Charlotte, NC
- Chain of Hope Ministries, Clarksville,
TN
- Chapel Hill-Carrboro Community
Foundation, Chapel Hill, NC
- Charlotte Philharmonic Society-
Orchestra, Charlotte, NC
- Chatom Dixie Youth Baseball Inc.,
Chatom, AL
- Chelsea Farms Inc., Memphis, TN
- Childrens Rights of America National
Fund Inc., Atlanta, GA
- Coastal Georgia Soccer Association
Inc., Savannah, GA
- Committee for Public Art Inc.,
Hickory, NC
- Committee to Feed the Hungry Inc.,
Atlanta, GA
- Community Apartments Corporation
of Rutherford City, Raleigh, NC
- Community Housing Development
Services Inc., Nashville, TN
- Comprehensive Learning Laboratory
Corp., Fayetteville, NC
- Confederate Brass Inc., The, Athens,
GA
- Conyers Cherry Blossom Festival
Foundation Inc., Conyers, GA
- Cornerstone Foundation, The,
Memphis, TN
- Creative Childrens Learning Center
Inc., Birmingham, AL
- A G Cox Orchestra Booster Club
Inc., Winterville, NC
- Ahoskie Civic Association Inc.,
Ahoskie, NC
- Aid To Inmate Mothers, Montgomery,
AL
- AIDS Service Agency of Orange
County, Chapel Hill, NC
- Alabama Rural Heritage Foundation
Inc., Thomaston, AL
- Alabamians for Quality Education
Inc., Birmingham, AL

Creative Educational Consulting Services Inc., Reidsville, GA

Credit Wise Company Inc., The, Memphis, TN

Crime Stoppers of Lexington Inc., Lexington, TN

Culturally Specific Treatment Enhancement Programs Inc., Atlanta, GA

David Gries Memorial Foundation Inc., Montgomery, AL

Decatur County Families in Action, Parsons, TN

Doulos Fellowship Inc., Hertford, NC

Drug Awareness of Newton County Inc., Covington, GA

Easley Place Inc., Millington, TN

Eastern Correctional Institution Community Resource, Maury, NC

Easy Riders Therapeutic Horsemanship Inc., McCalla, AL

Echo 1 Community Outreach Services, Roanoke, AL

Economic Development Learning Center, The, Chocowinity, NC

Ecumenical Consulting Associates Inc., Atlanta, GA

Ed Care Inc., Brentwood, TN

E H Wilbourn Scholarship Fund of Huntsville-Madison, Gurley, AL

Em-Art Inc., Kennesaw, GA

End of the Line Inc., The, Memphis, TN

Envistas Corporation, Blue Ridge, GA

Euclid Arts Collective Inc., Decatur, GA

Exeter Association of Georgia Inc., The, Atlanta, GA

Faith & Culture Society Inc., Grand Rapids, MI

Family Management Inc., Montgomery, AL

First Amazing Grace Ministries Inc., Atlanta, GA

Flotilla 17-08 Inc., Charlotte, NC

Forrcce Inc., Hamlet, NC

Frayser-Raleigh Community Theatre Inc., Memphis, TN

Friends of Grandfather Mountain, Sugar Grove, NC

Friends of Gravette Medical Center Hospital Inc., The, Gravette, AR

Friends of Jazz Inc., Chattanooga, TN

Frye Regional Medical Center Auxiliary, Hickory, NC

Georgia Rails Into Trails Society Inc., Marietta, GA

Georgia Sentencing Alternatives Inc., Marietta, GA

Girls Traveling Softball Association of Georgia, Douglasville, GA

Gospel Team Outreach International Ministries Inc., Renoldsburg, OH

Granville Residents Opposed to Waste Inc., Oxford, NC

Great 100 Inc., The, Laurel Hill, NC

Greater Hamilton County Soccer Council Inc., Chattanooga, TN

Green Hill Church of Christ Child Care Center Inc., Mount Juliet, TN

Guardian Ad Litem Volunteer Association Inc., Jacksonville, NC

Healthcare Transportation Foundation Inc., Birmingham, AL

Help Our Planet Earth Inc., Atlanta, GA

Hendersonville Filmmakers Club Inc., Hendersville, TN

Henry County Horsemen Assoc., McDonough, GA

Hickorys Committee for a Secure Tomorrow Inc., Hickory, NC

Higher Education Addiction Prevention Prof of NC Inc., Greensboro, NC

H O P E in Cobb Inc., Marietta, GA

Hospice of Johnston County Inc., Selma, NC

Hospice of Peach County Inc., Fort Valley, GA

Host Christian Ministries Inc., The, Gainesville, GA

House of Sunshine Inc., Asheville, NC

Huntsville Academy and Forum, Huntsville, TN

Hunstville Folk Dancers, Huntsville, AL

In Time Ministries Inc., Memphis, TN

Institute for Advanced Studies in Life Support Inc., Huntsville, AL

Institute for Urological Research Inc., Nashville, TN

Institute for Wholistic Education Inc., Raleigh, NC

Jack Fowler Park, Dr., Walnut Cove, NC

Jackson Community Housing Resource Board Inc. Community Counsel, Jackson, TN

Jobs for Stars Inc., Memphis, TN

Keep Saying No Inc., Fayette, AL

Kentucky-Tennessee Water Pollution Control Assoc., Nashville, TN

Knox County Task Force Against Domestic Violence, Knoxville, TN

Knoxville Smokies Baseball Team, Knoxville, TN

Kurt Einstein Foundation Inc., Cary, NC

L Anguille Arts Council, Forrest City, AR

LA Sociedad Panamena De Atlanta Georgia Inc., Stone Mountain, GA

Leadership Lowdes Inc., Valdosta, GA

Lebanon High School Blue Devil Booster Club Inc., The, Lebanon, TN

Life Way Ministries, Hayden, AL

Main Street Camden Inc., Camden, AR

Masters Place Inc., The, Atlanta, GA

Maury County Public Education Foundation, Columbia, TN

Mental Health Association of Columbus Georgia Inc., Columbus, GA

Mobile Area African American Summit, Mobile, AL

Mobile Area Teen Resource Center, Inc., Mobile, AL

Municipal Park Youth Football Assoc. Inc., Mobile, AL

Music City Endurance Athletes Inc., Nashville, TN

National Committee for Drug Awareness Inc., Atlanta, GA

NC Association of Plumbing, Heating, Cooling Contractors Education FDN Inc., Raleigh, NC

Newborns in Need Foundation Inc., Auburn, GA

North Carolina Arboretum Society, The, Asheville, NC

North Carolina Hunger Network, Raleigh, NC

North Carolina Partners for Democracy Foundation, Raleigh, NC

North Fayette County Volunteer Fire Department, Mason, TN

North Raleigh Athletic Association Inc., Raleigh, NC

Northwest Flight Attendants Emergency Fund, Cordova, TN

Northwestern Carolina Education & Development Association Inc., Boone, NC

Old Fort Community Club, Old Fort, NC

Orleans Care Home, Memphis, TN

Ozark Therapeutic Weight Training Center Inc., Marby, AR

Percussionistic Corporation, Durham,
NC

Persian Community Center Inc.,
Atlanta, GA

Phoenix House of Raleigh Inc.,
Raleigh, NC

Pickens Respite Inc., Fairfield, AL

Piedmont Aid Corp., High Point, NC

Pinnacle Ministries, Gatlinburg, TN

Police Athletic League of
Chattanooga Inc., Chattanooga, TN

Power Over Panic Inc., Atlanta, GA

Predator Control and Conservation,
Mobile, AL

Progressive Southeast Arkansas
Housing Development Corp., Pine
Bluff, AR

PWA Inc., Ranger, GA

Radio Reading Services Corp.,
Kingsport, TN

Ralph David Abernathy Foundation
Inc., Atlanta, GA

RE Builders Action Council, Little
Rock, AR

Red Carpet Industry FDN Inc.,
Dalton, GA

Reduce Infant Deaths Foundation,
Winston Salem, NC

Region 1 Football Officials
Scholarship Endowment Bowl,
Johnson City, TN

Ricky Fountain Educational
Foundation Inc., Wilmington, NC

R K Enterprise Child Care Food
Program Inc., Decatur, GA

Robeson County Dispute Resolution
Center, Lumberton, NC

ROHI Inc., Buford, GA

Rolling Hills Lakes Volunteer Fire
Department, Montgomery, AL

Rowan Environmental Action
Partners—REAP, Salisbury, NC

Roy Bolton Patton JR Scholarship
Endowment Fund, Athens, AL

Royal Pavilions of Creedmoor Inc.,
Creedmoor, NC

Ruth Faison Shaw Memorial
Committee, Chapel Hill, NC

Savannah State College Community
Booster Club Inc., Savannah, GA

Serenity Thru Recovery of
Fayetteville Inc., Fayetteville, NC

Shambhala Institute and Foundation
Inc., Asheville, NC

Society for the Advancement of
Social Psychology Inc., Macon, GA

Society of Parrot Breeders and
Exhibitors Inc., Marietta, GA

South Arkansas County Fine Arts
Council Inc., The, Dewitt, AR

Spavinaw Valley Boy Scout Boosters
Inc., Gravette, AR

Spavinaw Valley United Way,
Gravette, AR

SSS Band Backers Inc., Smithfield,
NC

Stiles Foundation, Statesville, NC

Student Awareness for Environment
in North Carolina, Wrightsville
Beach, NC

Sumner County Minority Historical
Corp., The, Gallatin, TN

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.