


**Foundations Status of Certain Organizations**

**Announcement 96-59**

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 of Youth and Industry, Chicago, IL
- Ancient Egyptian Museum Inc., Chicago, IL
- Animal Advocates Inc., Chicago, IL
- Apples of Gold Outreach Center Inc., Hartland, WI
- Aurora Life Education Center Corp., Aurora, IL
- Bayou Brigade Washington Battalion, Beach Park, IL

- Bend Lake Search and Rescue Assoc. Inc., Benton, IL
- Big Game Theater, Chicago, IL
- Brady County Water District, Brady, MT
- Bright Beginnings Childcare Inc., Aledo, IL
- Broadway Childrens Center, Chicago, IL
- Capital Soccer Association, Lincoln, NE
- Carrollton Farmers Branch Insurance Agents Assoc., Carrollton, TX
- Center for the Study of Great Ideas, Chicago, IL
- Center High School Booster Club Inc., Kansas City, MO
- Chicago 1994 Bid Committee, Chicago, IL
- Clay County Adult Literacy Council, Inc., Henrietta, TX
- Clowns for Kids Charity, Palatine, IL
- Club Impulse Inc., McCook, NE
- Coalition for the Homeless of Northwest Cook County, Chicago, IL
- Colorado Rural Job Training Foundation Inc., Denver, CO
- Common Bread Ministry, Minneapolis, MN
- Community Action Group, Chicago, IL
- Community Business Assoc. of Nebraska Inc., Lincoln, NE
- Concert Singers Chorale Inc., Chicago, IL
- Dickinson Public Library Foundation, Dickinson, ND
- Dunbar Vocational High School Alumni Assoc., Chicago, IL
- Elmwood-Murdock Education, Murdock, NE
- Family Information & Referral Center, Albert Lea, MN
- Friends of H S Family Ed Prog Inc., Boyceville, WI
- Geeta Ashram of Chicago Inc., Flossmoor, IL
- Guttenberg Heritage Society, Guttenberg, IA
- Herman Town Senior Community Center, Herman Town, MN
- Hinkley Softball Assoc. Inc., Brook Park, MN
- Illinois Academic Decathlon Assoc., Chicago, IL
- Illinois Association of Teacher Educators, Mt. Vernon, IL

Illinois Drill Team Assoc., Olympia Fields, IL

Interpret Inc., Helena, MT

Jesus Never Fails Pentocostal Church, Chicago, IL

Jodie Bailey and Friends Inc., St. Louis, MO

Johnson County Area Council on Child Abuse and Neglect, Iowa City, IA

Kansas City Camerata Inc., Kansas City, MO

Korean-American Cultural Foundation, St. Louis, MO

Learning and Educational Alliance of Rogers Park Neighborhood, Chicago, IL

Littleville Preschool and Kindergarten III, Dixmoor, IL

Metropolitan Employment & Rehabilitation Service, Belleville, IL

Minneapolis Area Among Mutual Assistance Association, Minneapolis, MN

Mississippi County Transit System Inc., East Prairie, MO

Moline Babe Ruth Baseball League, Moline, IL

Mt. Vernon Humane Center Inc., Mt. Vernon, IL

National Organization for Fetal Alcohol Syndrome, Rapid City, SD

National Youth Volleyball Assoc., Palatine, IL

North End Community Center, East St. Louis, MO

Northern Choice Volleyball Club Inc., Roseau, WI

North Dakota Environmental Health Assoc., Bismarck, ND

Oak Lawn-Home Town School District, Oak-Lawn, IL

Opportunities for Access, Mt. Vernon, IL

Osseo Area School District No. 279 Foundation, Maple Grove, MN

Pathways International, New Brighton, MN

Peoria Area Literacy Coalition, Peoria, IL

Public Interest Law Foundation, Champaign, IL

Quad Cities in Schools, Rock Island, IL

Rainbow Project, McLaughlin, SD

Rape Crisis Center of Mid Central IL, Inc., Bloomington, IL

Ray and Rosetta Doerhoff Scholarship Trust, St. Elizabeth, MO

Ben Brandt Chamber Players Inc., Evanston, IL

Rotary Club of Glenview Charitable Foundation, Glenview, IL

Rosciuszko Community Center Advisory Board, Milwaukee, WI

Richmond Beautification Club, Richmond, MO

Samaritan Inn Foundation, Milwaukee, WI

Sangamon Valley Youth Symphony, Springfield, IL

Soag Corp., Chicago, IL

South Shore Philharmonic Orchestra, Chicago, IL

Springfield Music Foundation Inc., Springfield, MO

St. Louis Youth Corps Experience, University City, MO

Tallgrass Prairie Audubon Society, Grinnell, IA

Team Elmhurst Soccer Club, Elm Hurst, IL

Technology Learning Center Inc., Milwaukee, WI

Theater By Design, Chicago, IL

Tomorrows Future Inc., Kansas City, MO

Valley & Lakes Education District (VAL-ED), Fergus Falls, MN

Wabash Valley Arts Council Inc., Mt. Carmel, IL

Wawokiya Ospaya Inc., Rapid City, SD

Western Cass Fire Fighters Assoc., Cleveland, MO

West of the Moon Theatre Company, Minneapolis, MN

Westside Health Authority, Chicago, IL

Weston Arts Coalition, Weston, MO

White Fish Baseball Inc., White Fish, MT

Wisconsin Women in Government Inc., Madison, WI

Womens Consortium, St. Louis, MO

Working Church, Chicago, IL

Young Footlites Childrens Theatre Inc., Iowa City, IA

Youth Law Foundation, St. Louis, MO

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.