
Foundations Status of Certain Organizations

Announcement 96-91

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:

Ada Village, Benton Harbor, MI
Allen County Foster Parent Association, Lima, OH
Benny Brink Evangelistic Association, Inc., Littleton, CO
Blue Ribbon Committee on Education, Attalla, AL
B.M.P.C. & Associates, Rosenberg, TX
Bridgforth Foundation, Grosse Pointe Shores, MI
Browns Mount Association, Inc., Macon, GA
Carrolton Farmers Branch Insurance Agents Assoc., Carrolton, TX
Center for Economic Development, Inc., Cary, NC

Chatham Volunteer Firemen's Association, Spencer, OH
Childrens Covenant Foundation, Inc., San Antonio, TX
Cincinnati Womens Health Project, Cincinnati, OH
Circle City Family Child Care Association, Inc., Indianapolis, IN
City of Lagrange Foundation, Inc., Lagrange, KY
Classic One Fifty, Chattanooga, TN
Community Care Center, Inc., Dayton, OH
Cumberland Homestead Tower Association, Inc., Crossville, TN
Development Services International, Inc., Warrenton, VA
Dialogue on Diversity, Inc., Washington, DC
Don't Waste the United States, Inc., Takoma Park, MD
Downtown Petersburg, Inc., Petersburg, VA
Drinker Society for Critical Care in Phila., Philadelphia, PA
Drug Awareness Foundation, Pontiac, MI
DVV Leukemia Fund, Wayne, NJ
Eagle Clan Shawnee Tribe of Ohio, Inc., Rayland, OH
Ekklesia Incorporated, Leonard, MI
Enviro-Rite, Inc., Corydon, IN
Family Outreach Central, Inc., Houston, TX
Forest Park School Foundation, Crystal Falls, MI
Foundation for Emergency Medical Research, Phoenix, AZ
Freedom Link, Ann Arbor, MI
Free Spirit Enterprise Association, Chicago, IL
Greater Latrobe Caring Program, Latrobe, PA
Guiding Star Ministries, Inc., Philadelphia, PA
Haad Support Groups, Roanoke, VA
Hand of the Master Ministries, Inc., Ephrata, PA
Hanna Ministries, Inc., Columbus, OH
Hardyston Creative Playground, Inc., Franklin, NJ
Harford Leadership Association, Inc., Bel Air, MD
Harvest Fellowship, Upper Marlboro, MD
Harvest International, Inc., Big Stone Gap, VA
Health Start, Inc., Wilkinsburg, PA
Hearts for Croatia-SRCE ZA Hrvatsku-Inc., Cherry Hill, NJ
Heros Touch, Washington, DC
High Bridge Athletic Association, Inc., High Bridge, NJ

Historic Morristown, Inc., Morristown, NJ
Historic Riverton Nomination Committee, Inc., Riverton, NJ
Hoboken Creative Alliance, Inc., Hoboken, NJ
Hot Line React Team 4086, Inc., Hagerstown, MD
Housing and Business Development Corporation of Philadelphia, Philadelphia, PA
Housing and Neighborhood Resources, Washington, DC
Human Strategies, Inc., Millersburg, OH
Hyattsville Mt. Rainier Brentwood Boys and Girls Club Incorporated, Mt. Rainier, MD
IAC-Enterprises Nehemiah Development Inc., Columbia, MD
I.H.C. Professional Services, Inc., Salt Lake City, UT
Indiana Soviet Trade Consortium Inc., Indianapolis, IN
Inspirational Media, Inc., Mentor, OH
Institute for Cooperation on Sec Economics and the Environment, Washington, DC
Institute for Latin American Unity, Washington, DC
Institute for Social and Educational Research, Inc., Tuscaloosa, AL
Institute for the Harmonious Development of Man, Silver Spring, MD
Inter-American Management Education Foundation, Washington, DC
Interface Group Homes, Inc., Willow Grove, PA
International Biotest Foundation, Troy, MI
International Community School of Abidjan Inc., Princeton, NJ
Izetta Cutrell Mae Zimmerman Foundation, Herrin, IL
Jane Silva House Inc., Fort Wayne, IN
Jesus Unlimited J.U.L., Tulsa, OK
Knox County Child Abuse Prevention Council, Inc., Vincennes, IN
Marine Corps Coordinating Council Louisville, Inc., Louisville, KY
Marshall Recycling Partnership, Inc., Marshall, TX
Masters of Business Administration Association MBAA, Bloomington, IN
Mercy Assoc., Little Rock, AR
Miami County Child Abuse Prevention Council Inc., Peru, IN
Minority Business Owners of Washtenaw County, Ypsilanti, MI
National Association of Minority Contractors, Atlanta, GA
National Commission on Rape Prevention, Mesa, AZ

North American Plant Preservation
Council, Inc., Renick, WV
Northeastern Indiana Allen County
Medical Response Team, Inc., Ft.
Wayne, IN
Parents Helping Parents of Wyoming,
Inc., Buffalo, WY
Preston Plantation, Inc., Bedford, KY
PRIDE Community Center, Flint, MI
P R I D E Corporation, Ft. Wayne, IN
Ray and Rosetta Doerhoff Scholarship
Trust, St. Elizabeth, MO
Shelby County Child Abuse Prevention
Council, Inc., Shelbyville, IN
Sherman County Crime Stoppers, Inc.,
Stratford, TX

Skillful Child Care Inc., Lansing, MI
Stress Research Foundation, Dallas, TX
Summer Enrichment Program for
Handicapped Children of Trumbull
County, Warren, OH
Teamnester Retiree Housing of
Birmingham Inc., Birmingham, AL
Tell It To Jesus Ministries Inc., Monroe,
NC
Tennessee Association Education
Foundation, Nashville, TN
Texas Literacy Foundation, San Antonio,
TX
Williams Community Living Inc.,
Detroit, MI

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.
