

Foundations Status of Certain Organizations

Announcement 98-112

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:

H C I T, Uniontown, PA
H E L P Center Inc., Monroe, NC
H O S E A Inc., West Allis, WI
H T D Vet Inc., Cedar Hill, MO
H-Town Pony Express, Huntsville, AL
Habitat for Humanities of Palestine Chapter Inc., Palestine, TX
Habitat for Humanity of Greater Garland Inc., Garland, TX
Haitian Agricultural Renaissance Fund, Abington, PA
Haitian American Alliance for Progress Inc., Laurelton, NY
Hajjco Inc., East Orange, NJ
Halcyone Production, Chicago, IL
Halifax County-South Boston Sports Hall of Fame, South Boston, VA
Hallelujah Voices Inc., Brockton, MA
Hamilton County Economic Development Foundation, Harrison, TN
Hamlins Horizon Ministries Inc., Phoenix, AZ
Hampton Roads Aids Walk Foundation, Norfolk, VA
Hancock County Corporation for Independent Living, Findlay, OH
Hand Foundation of San Antonio, San Antonio, TX
Handicapped Employee and Learning Program of New Mexico, Taos, NM

Hands Across Greene County Incorporated, Jasonville, IN
Hands and Hearts for Needy Children Inc., Garner, NC
Hands Inc., Great Falls, MT
Hands of Christ a Duluth Cooperative Ministry Inc., Duluth, GA
Hands on Child Development Inc., Minneapolis, MN
Hands on Memphis Inc., Memphis, TN
Hanover Youth Athletic Association, Hanover, MA
Happe Programs for Personal, Rochester, NY
Harbour House Ministries Incorporated, Clanton, AL
Harlem Community Inc., New York, NY
Harlem Volunteer Ambulance Corp., New York, NY
Harmon House, Detroit, MI
Harmony House Inc., Madison, WI
Harmony Ministries Inc., Tulsa, OK
Harpazo Inc., Chicago, IL
Harpeth Foundation Inc., Brentwood, TN
Harpo Inc., Hunger and Relief Program of Oklahoma Inc., Crowder, OK
Hartline Hospice Memorial Fund Inc., Springfield, MO
Hathaway Ministries Inc., Wooster, OH
Hatznei Leches Charitable Foundation Charity Through Anonymi, Brooklyn, NY
Haven House Inc., Colorado Springs, CO
Hazelnut Project, Seattle, WA
HBHCI Home Corporation, New Port Richey, FL
Healing Musical Ministries Inc., Fairfax, VA
Healing Resources, Cleveland Heights, OH
Health Awareness Inc., Cockeysville, MD
Health Through Communications Foundation, La Mesa, CA
Health Van, Fort Collins, CO
Healthcare Education Inc., Melbourne, FL
Heart to Heart Ministries Inc., Carmel, IN
Heartfire, Sioux Falls, SD
Heartflight, Albuquerque, NM
Heartland Youth Ministries, Burlington, IA
Hearts of Peace Inc., Ivorytown, CT
Heavenly High Ministry Fellowship Inc., Rockville, MD
Hegman Family Foundation, Edina, MN

Helen and Stuart Over MD Center for Holistic Living, Santa Barbara, CA
Help & Learn Inc., Jacksonville, TX
Help Feed the Kids Inc., Houston, TX
Help Our Playground Inc., Manasquan, NJ
Help the Children Inc., Chicago, IL
Helping Electra Local People, Electra, TX
Helping Hand Projects for the Blind, Joplin, MO
Helping Hands-Hospice of Ionia County Inc., Ionia, MI
Helping Hands Ministries, Charles Town, WV
Helping Hands of Cleveland Inc., Cleveland, OH
Helping Other People Evolve Successfully Inc., Chicago, IL
Helping Others Pursue Excellence, Houston, TX
Helping Russian Hospitals Heal, Annville, PA
Helpline Inc., Jonesboro, AR
Hendersonville Youth Football & Cheerleader Organization Inc., Hendersonville, NC
Henry County Child Abuse Prevention Council Inc., New Castle, IN
Heron Courtney Waddy Memorial Scholarship Fund, Missouri City, TX
Heureka Center for Disease Prevention and Health Promotion, Willingboro, NJ
Hibernian Foundation Inc., Milwaukee, WI
High Point Alcohol & Drug Action Coalition Inc., High Point, NC
Higher Authority Productions Inc., Bal Harbour, FL
Highland Area Recreation Project Robert Siegel Treasurer, St. Paul, MN
Highland Park Community Outreach, Highland Park, MI
Highlands Ranch Touchdown Club, Highlands Ranch, CO
Highways & Hedges Outreach, San Antonio, TX
Hillcat Athletic Booster Club Inc., Hillsboro, NH
Hill-Grainger Neighborhood Revitalization Corporation, Kinston, NC
Hillsborough Moving Company, Tampa, FL
Hillsdale Playground Association Inc., Hillsdale, NJ

Hillside Early Childhood Learning Center Inc., Jackson, MS

Hilton Head Community Foundation, Hilton Head Island, SC

Hindi Punjabi Samaj of North America Inc., Wilson, NC

His Majestys Messengers Inc., Laramie, WY

Hispanic Community of Great Neck Inc., Great Neck, NY

Hispanic Leaders Group of Greater St. Louis, St. Louis, MO

Hispanic Research League Inc., New York, NY

Historic Concord Preservation TR, Concord, NC

Historic Roger Mills Preservation and Development Foundation Inc., Cheyenne, OK

Historic Sites & Shipwrecks Restoration & Preservation SCY Inc., Fort Lauderdale, FL

Historical Chatham Roseland Englewood Westside CDC, Chicago, IL

Historical Society of the Pound, Pound, VA

HMI Inc., New Orleans, LA

HNC Corporation, Fredericksburg, VA

Hockessin Area Heritage Association, Hockessin, DE

Holcombe Superstars of Tomorrow, Houston, TX

Holiness Unto God Ministries-H U G, Hammond, IN

Holly Annette Davila, Thornton, CO

Holly Coast Retirement Community Inc., Holly Ridge, NC

Hollywood for Children Inc., New York, NY

Hollywood Golf Institute Inc., Detroit, MI

Holmes County Quality of Life Association, Lexington, MS

Home Resource Corporation, Los Osos, CA

Homefields, Lancaster, PA

Holy Bible Mission Church, Baltimore, MD

Holy Cross Community Development Corporation, New Orleans, LA

Holy Cross Lutheran Church Foundation Inc., Sarasota, FL

Holy Ghost Ministries, Markham, IL

Home Builders Foundation of Western Mass Inc., Springfield, MA

Homeless Cat Project International, Yarmouth, ME

Homeless Critters Humane Society in Pine County Inc., Pine City, MN

Homeless Education & Resource Organization, Columbia, SC

Homeless Empowerment Relationship Organization Inc., Flint, MI

Homeless Enrichment Liaison Program, Philadelphia, PA

Homeless Helpers Inc., Scottsdale, AZ

Homes for Independent Disabled HID Inc., Phoenix, AZ

Homesmart, Auburn, ME

Hoot Owl Servants Corporation, Spokane, WA

Hope for the World Foundation Inc., Orlando, FL

Homosexual Education for Latter Day Saints Parents, Pleasanton, CA

Hoosier Gospel Jubilee Inc., Indianapolis, IN

Hoosier Hurricanes, Hobart, IN

Hoot N Holler Cloggers Inc., Huntsville, AL

Hope Orlando Inc., Orlando, FL

Hope Outreach Inc., Dallas, TX

Hope Inc., Ormond Beach, FL

Hope Ministries International, Castle Rock, CO

Hope Outreach Inc., Macon, GA

Hopeful Expectations Inc., Rolla, MO

Hopkins Park-Pembroke Community Development Corporation, Hopkins Park, IL

Hot Steamed Music Festival Inc., Old Lyme, CT

House of Joseph, N. Kingstown, RI

House of Myrrh, Tualatin, OR

House of Nia Purpose, Bellwood, IL

House of Sparrow Outreach Inc., Evansville, IN

House of the Morning Star, Austin, TX

Housing Enterprises and Local Programs-Help-Inc., Mars, PA

Housing for the Homeless Inc., Gary, IN

Housing Solutions Inc., New Orleans, LA

Housing Starts Inc., Atlanta, GA

Houston Area Outreach Coalition Inc., Houston, TX

Houston Chinese Culture & Art Foundation Incorporated, Houston, TX

Houston County Visitors Center-Museum Inc., Crockett, TX

Houston Educational Excellence Foundation, Houston, TX

Houston Shoes for Needy Children Inc., Houston, TX

Howland Team Sports H T S, Warren, OH

Hudson Community Food Pantry Inc., Boston, MA

Hudson River Defense League Inc., Nyack, NY

Hugh J. White Chapter Tuskegee Airman Inc., Clayton, MO

Hugo Community Foundation Inc., Hugo, OK

Hulett Community Housing Authority, Gillette, WY

Human Outreach Inc., Freeport, NY

Human Resources 2100, Casper, WY

Humanaserv, Midvale, UT

Humble Area Veterans Memorial Association Inc., Humble, TX

Hunger is Curable Inc., Rockville, MD

Huron Housing Corporation, Sandusky, OH

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.
