

Foundations Status of Certain Organizations

Announcement 99-9

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:

Childlink International Inc., Chevy Chase, MD

Children and Family First Inc., Jackson, MS

Children at Heart Inc., East Brunswick, NJ

Children-in-Need Center, Milwaukie, OR

Children Inc., Memphis, TN

Children Living With AIDS, Lancaster, OH

Children of the Future, Chicago, IL

Children of Yahu, Albany, MN

Childrens Advocacy & Treatment Center in Huntington Inc., Huntington, WV

Childrens Aid Fund Inc., Lakewood, NJ

Childrens Alternative Learning Program, Rodeo, CA

Childrens Art Studio of Wellesley Inc., Wellesley, MA

Childrens Community Garden Inc., Raleigh, NC
 Childrens Dental Care Inc., Spring, TX
 Childrens Exploratory Inc., San Diego, CA
 Childrens Foundation Inc., Lafayette, LA
 Childrens Heart Project International, Birmingham, AL
 Childrens Home Inc., Antioch, CA
 Childrens Rescue Mission Inc., Pearland, TX
 Childrens Safety Foundation Inc., Goldenrod, FL
 Childrens Survival Center, Atlanta, GA
 Chilhowie Community Fund Incorporated, Chilhowie, VA
 Chilmark Town Affairs Council Inc., Chilmark, MA
 Chitragupta Parivar of North America, Cleveland, OH
 Choice Scholarships, W. Warwick, RI
 Chrisma Village Inn, Bronx, NY
 Christ Concerned Community Inc., Markham, IL
 Christ for Latvia Network Inc., Waukesha, WI
 Christ Housing and Ministries Programs Inc., Bradenton, FL
 Christ in Us Ministries, Coweta, OK
 Christ Ministries Incorporated, Vero Beach, FL
 Christ to Inmates Ministries Inc., Shelbyville, IN
 Christech Inc., Lake Mary, FL
 Christian Counseling Connection Inc., Clarkston, WA
 Christian Golfers Association, Dublin, OH
 Christian Mission Sponsorship Inc., Green Bay, WI
 Christian Organization for Resource Accountability and Licensing, New Brighton, MN
 Christian Radio Ministries of Hampton Roads, Virginia Beach, VA
 Christians Against Drugs, Brookshire, TX
 Christian Youth Daycare & Learning Center Inc., Atlanta, GA
 Christmas in April-Central New Mexico Inc., Santa Fe, NM
 Christmas in April Fredericksburg Inc., Spotsylvania, VA
 Christmas in April Greater Miami Inc., Miami, FL
 Christmas in April Springfield Massachusetts Inc., Longmeadow, MA
 Christmas in the City Inc., Boston, MA
 Christs Voice Across the Ages Society Inc., Chicago, IL
 Chung Moo Doe Association of Greater Dallas Inc., Dallas, TX
 Church Based Counseling, Long Beach, CA
 Church for Humanity and Love in a Caring Environment, Oak Brook, IL
 Church of Innerology, Burbank, CA
 Church of the Lord, Cedar Vale, KS
 Cimarron Fair Board Inc., Lahoma, OK
 Cincinnati Houses Rehabilitation Inc., Cincinnati, OH
 Cincinnati Leadership and Sunday School Association Inc., Bellevue, KY
 Circle of Friends Inc., Sedona, AZ
 Circle of Life Retreat Center Inc., Williamsburg, VA
 Cities in Schools of Colorado Inc., Commerce City, CO
 Citizen Advocacy of Rensselaer County Inc., Troy, NY
 Citizens Council for Michigan Public Universities, Lansing, MI
 Citizens for a Better Amite, Amite, LA
 Citizens for Alternatives to Animal Labs Inc., Brooklyn, NY
 Citizens for Economic Growth, Amherst, OH
 Citizens for Government Accountability Inc., Dahlgren, VA
 Citizens for Religious Freedom, San Francisco, CA
 Citizens of San Antonio Against Law Suit Misinformation Inc., San Antonio, TX
 City Hall Arts and Technology Center Inc., Kingston, NY
 City of Chicago D-Day Reenactment World War II Commemorative, Oak Park, IL
 Cityview Community Council Incorporated, Lorain, OH
 Civil Rights Consortium, Kansas City, MO
 Civitas Initiative, Chicago, IL
 Clara Tyson Rehabilitation Christian Center, Detroit, MI
 Clarence Darrow Commemorative Committee, Chicago, IL
 Clarinda Heartland of Iowa Inc., Clarinda, IA
 Clarks Life Center Inc., College Park, GA
 Clarksburg Community Betterment Organization Inc., Clarksburg, MO
 Class Act Booster Club, Londonderry, NH
 Class of 2000 Education Fund, Sultan, WA
 Classic Business Consultants, Maywood, IL
 Classic City Golfers Association Inc., Athens, GA
 Clay Organized for Wellness Incorporated, Clay, WV
 Clear Bay Ecology Center Inc., Bethesda, MD
 Cleveland Animal Lifeline Inc., Lyndhurst, OH
 Cleveland Bicentennial Commission Inc., Cleveland, OH
 Clic International Cancer & Leukemia in Childhood, St. Louis, MO
 Clinic South, Chattanooga, TN
 Clinical Electromedical Research Academy CHTD, Las Vegas, NV
 Closer Look Communications, Boulder, CO
 CMCHDC Foundation Inc., Columbia, MO
 Coalition for Back to School Supplies, Kansas City, MO
 Coalition for Black Unity, Baton Rouge, LA
 Coalition for Integration of the Disabled, Miami, FL
 Coalition for Respect Inc., Jacksonville, FL
 Coalition for Student Awareness, Milwaukee, WI
 Coalition for the Advancement or Regional Transportation Inc., Louisville, KY
 Coalition of Independent American Charities, Riverside, CA
 Coalition of Ministers Against Crime, Houston, TX
 Coalition on Aid in the Black Community, Houston, TX
 Coalition on Alcoholism and Other Chemical Dependencies, St. Louis, MO
 Coastal Bend Crime Stoppers Inc., Beeville, TX
 Coastal Conservation Foundation, Tucson, AZ
 Coastal Georgia Wildlife Rehabilitation Center Inc., Saint Simons Island, GA
 Cobb County District Attorneys Anti-Drug Poster Contest Inc., Marietta, GA
 Coburg Village Inc., Brooklyn, NY
 Cocke County Ambulance Service Boosters Inc., Newport, TN
 Codependency New Life Seminars Inc., Dublin, CA
 Coedy Program, Clayton, CA
 Coffinberry Playground Inc., Fairview Park, OH

College Community Little League Soccer, Cedar Rapids, IA	Committee for American Leadership Inc., Wilmington, DE	Community Coalition for Media Change, Oakland, CA
Colleges That Enable, Wyomissing, PA	Committee for the Preservation of Auburns African American History, Auburn, AL	Community Corrections Inc., Salisbury, MD
Collierville Soccer Association, Collierville, TN	Committee of Friends Inc., Baton Rouge, LA	Community Development and Improvement Institute Inc., Freeport, NY
Colonel Read Foundation for Courage in the Arts, Richmond, VA	Committee on the Employment of People with Disabilities, Tucson, AZ	Community Development Coalition CDC Inc., Wichita, KS
Colonial Heights Athletic Commission Inc., Kingsport, TN	Commonwealth Healthcare Institute, Richmond, VA	Community Development Coalition Inc., Scottsbluff, NE
Colorado Alliance to Restore Equality, Denver, CO	Communicating at Coney, Fort Thomas, KY	Community Empowerment Organization CEO, York, PA
Colorado Chmis Inc., Denver, CO	Communication Station Inc., Memphis, TN	Community First Inc., Washington, DC
Colorado Head Start Parent Association, Sterling, CO	Communities in Schools Port Arthur Inc., Beaumont, TX	Community Health Clinic of Joplin, Joplin, MO
Colorado Mediation Foundation, Denver, CO	Communities United Together, Laplace, LA	Community Housing Assistance Corporation, Newport Beach, CA
Colorado Office of Space Advocacy, Colorado Springs, CO	Community AIDS Prevention Task Force Inc., Cheshire, MA	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 de- termination letter with the revised classi- fication as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as pro- vided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised clas- sification of foundation status in the Inter- nal Revenue Bulletin.
Colorado Riparian Association, Boulder, CO	Community Alliance of Manatee for AIDS Inc., St. Petersburg, FL	
Colorado Theatre Market Alliance, Westminster, CO	Community Assistance Foundation, Irvine, CA	
Colorado Trails and Open Space, Silver Plume, CO	Community Association for Responsible Planning Inc., Teton, ID	
Columbus Quincentennial Committee of Middletown Inc., Middletown, CT	Community Based Initiatives, Seattle, WA	
Comfy Critters Incorporated, Astoria, NY	Community Center of Personal Enrichment Inc., Griffin, GA	
Comite de Voluntarios, Rio Bravo, TX	Community Center of the Southern Berkshires Inc., W. Stockbridge, MA	
Commercial Music Educators, Tuscaloosa, AL		
Commission Against Senseless Killings Inc., Memphis, TN		