

## Foundations Status of Certain Organizations

### Announcement 99-94

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:

Quincy Junior College Student

Government Association Inc., Quincy, MA

R H C D S Educational Scholarship Fund Inc., Torrance, CA

Ram-Sacc Inc., Ramsey, NJ

Ramapo Central Foundation Inc., Suffern, NY

Randolph County Council for the Prevention of Child Abuse Inc., Cuthbert, GA

Reading Residential Programs Inc., Wakefield, MA

Region A Partnership for Children, Sylva, NC

Religious Alliance for Decency, Lakewood, CO

Research Center of Communications Psychology Inc., New York, NY

Research Education & Development Fund Inc. of the Suffolk for Women, Hauppauge, NY

Residents Promoting A Better Community, Lafayette, TN

Resource Center Foundation Inc., Grand Junction, CO

Respitecare Incorporated, Evanston, IL

Retro Theatre Inc., Chicago, IL

Richard Leigh Walker Foundation for Journalists, Atlanta, GA

Richmond Triangle Players, Richmond, VA

Rieck Center for Habitat Studies, Findlay, OH

Ritz Community Theater Project Inc., Sanford, FL

River Town of Jacksonville Inc., Jacksonville, FL

Rivers of Living Waters Ministries Inc., Nashville, GA

Riverside County Latino Commission on Alcohol & Drug Abuse, Indio, CA

Riverside the Farnsley-Moremén Landing Inc., Louisville, KY

Robert E. Ellis Middle School PTO, Hendersonville, TN

Roosevelt School Parents Association, Hubbard, OH

Rotary Charities Foundation of Effingham, Effingham, IL

Rotary Club of Arlington Heights-Breakfast Charitable Foundation, Arlington Heights, IL

Rotary Club of Bay Hill Charitable Foundation Inc., Orlando, FL

Royal Educational Foundation of Port Jefferson Incorporated, Port Jefferson, NY

Rural Colorado Arts Access Project, Denver, CO

Russian American Exchanges Inc., Pittsford, NY

Sacred Heart Village Inc., Cincinnati, OH

Sail Program Inc., Ft. Lauderdale, FL

Salt Fork Valley Transportation Company, Pond Creek, OK

San Benito Housing Association, Hollister, CA

San Diego Music Theatre Inc., San Diego, CA

SBAM Small Business Loan Fund Inc., Lansing, MI

Schomburg Collection of Black History Life & Art Inc., New York, NY

Science and Technology Research Initiative to Develop Excellence, New York, NY

Second Chance Social Services, Riverside, CA

Second Source Servcorp, Chicago, IL

Selma Public Education Foundation, Selma, CA

Senseny Road Elementary School PTD, Winchester, VA

Sentry Services Inc., Dillsboro, IN

Sexual Assault Prevention and Awareness Inc., Schenectady, NY

Shady Side Hockey Dba Shady Side Academy Hockey Club, Pittsburgh, PA

Shasta Lake Gateway Library, Shasta Lake, CA

Shenango Area Youth Chorus, Hermitage, PA

Short Story Theatre, Wheaton, IL

Stone County Council on Aging Inc., Kimberling City, MO

Stoughton Educational Alliance Inc., Stoughton, MA

Straight From the Corner Promotions, St. Paul, MN

Success Network, Placitas, NM

Summa Foundation TR, New York, NY

Summit House of Brooklyn Inc., Brooklyn, NY

Sunny Rehabilitation House, Chicago, IL

Symphonic Friends of District Two, Spartanburg, SC

Synergy Housing Development Corp Inc., Whitehouse Station, NJ

Tacoma Master Chorale, Tacoma, WA

Tactile Museum for the Blind, Tempe, AZ

Take Time Out Inc., Farmington Hills, MI

Tele-Services Center Inc., St. Albans, NY

Temple Israel Endowment Funds, Minneapolis, MN

Tewksbury Historical Society Inc., Tewksbury, MA

Texas Highland Celtic Brigade Inc., Lubbock, TX

The Bedford Township Volunteer Fire Department, Shade, OH

The Corporation of the National Unborn Childrens Memorial, St. Louis, MO

The Federalist Center Inc., Highland Park, NJ

The Greater Harford Soccer Club Inc., Jarrettsville, MD

The Greater Washington Park Community Development Corporation, Chicago, IL

The Helping Hand Organization Inc., Glassboro, NJ

The Industrial Evolution Inc., Utica, NY

The Martin Karl Feldman Foundation, Wilmington, DE

The Mary N. Smith Alumni Association Incorporated, Rahway, NJ

The Metropolitan Singers, Marietta, GA

The Rainbows End, Park Forest, IL

The Richmond P C Rehab Lab Inc., Richmond, VA

The Robert A. Shuker Scholarship Fund Inc., Washington, DC

The Samaritan Center, Minot, ND

The Sephardic Youth Inc., Brooklyn, NY

The Visitation Scholarship Program Inc., Chicago, IL

The Volunteer Center of San Joaquin, Stockton, CA

The Womens Project Fund, Austin, TX

THI-10, Chicago, IL

THI-11, Chicago, IL

THI-9, Chicago, IL

Tiffin Home Development Inc., Oak Ridge, TN

Total Theatre Inc., Columbus, OH

Triangle Assessment & Treatment Services Inc., Raleigh, NC

Triangle Performance Ensemble Inc., Durham, NC

United Harmony for Peace Inc., Somerville, MA

United States Relief Fund Inc., White Plains, NY

University Obstetrical and Gynecological Associates Inc., Las Vegas, NV

Urban Childrens Mental Health Coalition, Denver, CO

Urban Revitalization Community Development Corporation, Norfolk, VA

Urban Youth Network, New York, NY

Ventura County Homeless and Housing Coalition, Ventura, CA

Veterans Community Leadership Corps Inc., Jackson, FL

Visayan Association of Ventura County Inc., Oxnard, CA

Vista Alegre Incorporated, Trinidad, CO

Vocational Development Center Foundation Inc., Council Bluffs, IA

Voluntary Organization for Learning, Gray, ME

Volunteers for Literacy of Crawford County, Alma, AR

Vote USA-The Voter Outreach and Training Enterprise of the USA Inc., Washington, DC

Voyages Inc., Plymouth, MA

W A Wright Elem PTO, Mt. Juliet, TN

Wantagh Foundation for Educational Excellence, Wantagh, NY

Washakie Memorial Hospital Foundation Inc., Worland, WY

Washington Beauty Network Education Trust Inc., Seat Pleasant, MD

Washingtonville Police Athletic League, Washingtonville, NY

Waukesha Area Arts Alliance, Waukesha, WI

Waynesville Middle School Parent Teacher Organization, Waynesville, NC

Welfare Action Program Inc., Bronx, NY

Wellington Avenue Local Development Organization, Chicago, IL

Wells Middle School Choir Booster Club, Houston, TX

Wellspring Inc., Springfield, MO

Western Maryland Symphony Association Inc., Cumberland, MD

Westside Sexual Assault Services Network, Chicago, IL

Weymouth Field of Dreams Committee Inc., Weymouth, MA

White Plains Youth Fund Inc., White Plains, NY

Whitely Neighborhood Council Inc., Muncie, IN

Williamson County Casa Inc., Franklin, TN

Willie Dejarnette Athletic Club, Chester, PA

Wisconsin Style Inc., Milwaukee, WI

Wise Ones Inc., Putney, VT

Women Empowerment Institute Inc., New York, NY

Women of the Celebrity Golf Association Inc., Ocean City, MD

Womens Consumer Foundation Inc., New York, NY

Womens Network, Denver, CO

Workplace Literacy Foundation of America, New York, NY

World Peace Championship, Phoenix, AZ

Worlds of Wisdom Child Development Services Corp., East Stroudsburg, PA

Wyoming Perinatal Substance Abuse Coalition, Casper, WY

Yes I Can, Bronx, NY

Youth Action Homes III H D F C , New York, NY

Youth Benefits Inc., Northglenn, CO

Youth Berkeley, Moncks Corner, SC

Youth Enhancement Services, Harrisburg, PA

Youth Outreach International, Vero Beach, FL

Youthventures Inc., Tallahassee, FL

Zocalo Theatre & Performance Company, Houston, TX

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.