

Foundations Status of Certain Organizations

Announcement 97-23

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:

Abilene Cultural Foundation, Abilene,
TX

Academy of Mount St. Scholastica
Endowment Association, Inc.,
Atchison, KS

Accessible Parks Incorporated, Austin,
TX

Acorn-Pacific Foundation, Port Collins,
CO

Advocates for Incest Survival, Houston,
TX

American Association for Advancement
Core Curriculum, Denver, CO

American Awareness Institute, Inc.,
Kansas City, KS

American Economic Defense
Foundation, Denver, CO

American Indian Anti-Defamation
Council, Denver, CO

American Indian Resource and
Education Coalition, San Antonio, TX

American Pow-Mia Coalition, Shawnee
Mission, KS

A. M. G. Foundation, Inc., Lewisville,
TX

Andale Nogales Foundation, Nogales,
AZ

Ardra Foundation, Lawrence, KS

Arizona Childrens Heart Fund, Inc.,
Phoenix, AZ

Blummer 100 KN Trail Run, Boulder,
CO

Bob Rich Memorial Scholarship
Foundation Trust, Williamsburg, VA

Boys and Girls Club of La Joya Texas,
Inc., La Joya, TX

Brazos Valley Christian Home School
Sports Association, Bryan, TX

Bread of Love Outreach Ministries of Texas, Houston, TX

Bright Hopes Foundation, Albuquerque, NM

Broken Bow Summer Baseball, Inc., Broken Bow, OK

Businesswomen Unlimited, Inc., Olathe, KS

Cerebral Palsy Foundation of Nassau, Inc., Roosevelt, NY

Charles Schwartz Foundation for Music, Inc., New York, NY

David Bowen Memorial Scholarship Inc., Yokum, TX

Decatur County Retirement Housing Inc., Oberlin, KS

Denver Broncos Alumni Charities, Englewood, CO

East Texas Arboretum & Botanical Society, Inc., Athens, TX

East Texas Center for Independent Living, Tyler, TX

East Valley Pony Baseball, Sandy, UT

Eberle Puppet Player, Dallas, TX

Ellis County Sheriffs Posse Inc., Waxahachie, TX

Employees Helping Employees Inc., Phoenix, AZ

Environmental Literacy Project, McAllen, TX

Executive Womens Coalition for Children, Phoenix, AZ

Faith Victory Ministries Inc., Tulsa, OK

Families of Murder Victims, Watauga, TX

Family Service Network, Irving, TX

Family Therapy Training Center of Colorado, Denver, CO

Family Watch Inc., Albuquerque, NM

Fatima Foundation, Houston, TX

First Colorado Regiment United States Volunteers LTD, Englewood, CO

First Step Shelter Inc., Pratt, KS

Flying Star Foundation, Tucson, AZ

Georgetown Little Dribblers, Inc., Georgetown, TX

G H F Ministries Inc., Keene, TX

Gloria Russell Childrens Ministry Inc., Lufkin, TX

Golden Earth Days, Golden, CO

Grad County Child Welfare Services Advisory Board, Inc., Chickasha, OK

Greater New Bedford Aglas, Inc., New Bedford, MA

Great Western Trail—Wasatch Section, Farmington, NM

Gulf Coast Drum Corps Associates Inc., Spring, TX

Healthcare Solutions for America, Inc., Belmont, MA

Henry Lukas Foundation, Inc., Blue Point, NY

Hercules Athletic Association, Inc., New York, NY

He's Not Heavy He's My Brother, Inc., Roxbury, MA

Home Base, Inc., Ipswich, MA

Humanitarian Foundation for Nicaragua, Incorporated, New York, NY

Jacksonville College Foundation, Inc., Jacksonville, TX

Jasper Fire Department, Jasper, TX

Jefferson County Domestic Violence Task Force, Inc., Valley Falls, KS

Labette County Human Society, Parsons, KS

LaDonia Foundation, Inc., LaDonia, TX

Lake Powell Project, Page, AZ

Lamda Phoenix Center, Inc., Phoenix, AZ

Lane Ranch Corporation, Cheyenne, WY

Laughter to Go, Inc., Shawnee Mission, KS

Make a Kid Smile Inc., Houston, TX

Marlin Volunteer Fire Department, Marlin, TX

Metro-Rail Inc., Boulder, CO

Narciso Martinez Cultural Arts Center, San Benito, TX

Northeast Mens Center, Denver, CO

North Texas Drug Awareness Library, Ennis, TX

Operation Exaltation, Inc., Cedar Hill, TX

Opportunity is Through Education, Denver, CO

Orthodox Community Services, Inc., Denver, CO

Our Home, Inc., Tulsa, OK

Paces Foundation Inc., Atlanta, GA

Scottish Rite Charitable Trust Valley of Kansas City Orient Kansas, Kansas City, KS

Seguin Tri-Party Club, Seguin, TX

Seminole Youth Soccer Association, Seminole, TX

Share Parents of Northern Utah, Ogden, UT

Sheridan County Soccer Association, Sheridan, WY

Sheridan Historical Society, Inc., Sheridan, CO

Shoobox Ministry, Inc., Phoenix, AZ

St. Augustine Technical Center Foundation Inc., St. Augustine, FL

10-4 Ministries, Bellingham, MA

Tamina Action Committee, Inc., Spring, TX

Tarrant County Opportunities Industrialization Center, Inc., Fort Worth, TX

Tecumseh Beautiful, Inc., Tecumseh, OK

Telluride Youth Foundation, Telluride, CO

United States Helicopter Museum, Tucson, AZ

United Way of Choctaw County, Inc., Hugo, OK

University of Tulsa Lettermen Association, Tulsa, OK

Unlimited Handi-Capable, Inc., Fowler, CO

Wadley Partners, Inc., Dallas, TX

Walter Smith Ministry, Houston, TX

Water and Sanitation Consultancy Group, Denver, CO

Welch Evangelistic Association, Franklin, TX

Westbury High School Area Improvement Corporation, Houston, TX

West Roosevelt Community Development Corporation, Phoenix, AZ

Zinser Elementary Parent & Teacher Organization, Grand Rapids, 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.